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VIA EMAIL and U.S. MAIL (mariacarmen.rocha@cpuc.ca.gov)

August 15, 2019

Carmen Rocha
Utilities Engineer
Division of Water and Audits
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: Semi-Annual Balancing Account Filings for Class A and B Investor Owned Water Utilities

Dear Ms. Rocha:

Please see attached California-American Water Company's Semi-Annual Balancing Account report, attached hereto as Attachment A, along with a second report on your supplemental questions, attached hereto as Attachment B.

Please let me know if you have any questions.

Thank you,

Demetrio A. Marquez
Paralegal IV

cc: James Boothe
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August 15, 2019

Subject: Authorized Balancing Account Outstanding Balances ^(A)

In Response to Ms. Rocha’s July 30, 2018 email (as clarified by her August 8 email) California American Water (Cal-Am) identifies each balancing account consistent with the following criteria:

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

RESPONSE: Cal-Am interprets “authorized revenue amount” to be the most recent amount authorized for recovery in Cal-Am’s last General Rate Case (D.18-12-021), or the most recently reviewed balance as designated below. In instances where “authorized revenue amounts” were not provided in the Appendices to D.18-12-021, Cal-Am has relied on the Decision work papers provided by Water Division. The following table lists the accounts with a quarter-end balance with more than a 10% differential from the “authorized revenue amount.”

District	Balancing Account	Balance at 06/30/2019	Most Recent Conducted Review		% Differential
			Balance	GRC/AL	
San Diego	OPEB	\$ 175,185	\$ 7,627	D.18-12-021	-2197.0%
Monterey	OPEB	\$ 651,242	\$ 29,558	D.18-12-021	-2103.3%
Monterey WW	OPEB	\$ 66,827	\$ 3,023	D.18-12-021	-2110.4%
Toro	OPEB	\$ 2,063	\$ 25	D.18-12-021	-8097.0%
LA	OPEB	\$ 279,591	\$ 13,216	D.18-12-021	-2015.6%
Ventura	OPEB	\$ 117,078	\$ 5,761	D.18-12-021	-1932.2%
Sacramento	OPEB	\$ 327,235	\$ 16,253	D.18-12-021	-1913.3%
Larkfield	OPEB	\$ 24,359	\$ 800	D.18-12-021	-2945.5%
San Diego	Pension	\$ 210,629	\$ 148,431	D.18-12-021	-41.9%
Monterey	Pension	\$ 719,709	\$ 556,099	D.18-12-021	-29.4%
Monterey WW	Pension	\$ 37,021	\$ 74,131	D.18-12-021	50.1%
Toro	Pension	\$ 4,102	\$ 715	D.18-12-021	-473.8%
LA	Pension	\$ 293,511	\$ 254,721	D.18-12-021	-15.2%
Ventura	Pension	\$ 149,128	\$ 125,412	D.18-12-021	-18.9%
Sacramento	Pension	\$ 345,553	\$ 295,201	D.18-12-021	-17.1%

Table 1, continued

District	Balancing Account	Balance at 06/30/2019	Most Recent Conducted		% Differential
			Balance	GRC/AL	
Larkfield	Pension	\$ 59,691	\$ 28,162	D.18-12-021	-112.0%
Larkfield	Conservation	\$ 31,597	\$ (45,700)	AL 1225	169.1%
LA	Conservation	\$ (42,458)	\$ (532,888)	AL 1225	92.0%
Monterey Main	Conservation	\$ (480,500)	\$ (1,299,051)	AL 1225	63.0%
Monterey Satellite	Conservation	\$ 54,573	\$ (70,855)	AL 1225	177.0%
Monterey WW	Conservation	\$ (5,652)	\$ (137,620)	AL 53	95.9%
Sacramento	Conservation	\$ (30,014)	\$ (837,888)	AL 1225	96.4%
San Diego	Conservation	\$ (26,487)	\$ (448,388)	AL 1225	94.1%
Ventura	Conservation	\$ 25	\$ (638,388)	AL 1225	100.0%
San Diego	WRAM/MCBA	\$ (3,995,403)	\$ (4,466,987)	AL 1194	10.6%
Ventura	WRAM/MCBA	\$ (10,882,739)	\$ (9,134,703)	AL 1192	-19.1%
Larkfield	WRAM/MCBA	\$ (1,970,782)	\$ (1,224,021)	AL 1198	-61.0%
Monterey-Ambler	WRAM/MCBA	\$ (1,068,887)	\$ (570,480)	AL 1162-A	-87.4%
Monterey-Toro	WRAM/MCBA	\$ (754,008)	\$ (522,018)	AL 1193	-44.4%
Sacramento	WRAM/MCBA	\$ (16,285,425)	\$ (18,955,673)	AL 1195-A	14.1%
Monterey WW	Purchased Power	\$ (178,970)	\$ (137,237)	D.18-12-021	-30.4%
Monterey	Seaside Basin Adjudication	\$ (35,667)	\$ 821,304	D.18-12-021	104.3%
San Diego	CEBA	\$ (488,803)	\$ (608,633)	AL 1230-A	19.7%
Monterey Main	CEBA	(4,322,923)	(4,872,217)	AL 1230-B	11.3%
Monterey Central	CEBA	33,155	(168,472)	AL 1230-B	119.7%
Monterey WW	CEBA	\$ 48,984	\$ (56,509)	AL 55	186.7%
LA	CEBA	\$ (1,090,504)	\$ (1,283,325)	AL 1230-B	15.0%
Ventura	CEBA	\$ (514,282)	\$ (650,995)	AL 1230-A	21.0%
Sacramento	CEBA	\$ (1,891,670)	\$ (1,158,903)	AL 1230-A	-63.2%
Larkfield	CEBA	\$ (110,073)	\$ (249,966)	AL 1230-A	56.0%
Garrapata	SDWSF Loan Repayment	\$ 16,968	\$ (6,311)	W-4788	368.9%
Ventura	LIRA	\$ 757,845	\$ (132,825)	D.18-12-021	670.6%
Sacramento	LIRA	\$ (54,099)	\$ (16,511)	D.18-12-021	-227.6%
Monterey Main	LIRA	\$ 438,928	\$ (668,148)	D.18-12-021	165.7%
Monterey Central	LIRA	\$ 56,064	\$ (1,583,037)	D.18-12-021	103.5%
Monterey WW	LIRA	\$ 49,645	\$ (675)	D.18-12-021	7449.9%
LA	LIRA	\$ (167,537)	\$ (523,543)	D.18-12-021	68.0%
San Diego	Group Insurance	\$ (17,362)	\$ (215,482)	D.18-12-021	91.9%
Monterey	Group Insurance	\$ (455,389)	\$ (777,228)	D.18-12-021	41.4%
Monterey WW	Group Insurance	\$ (141,083)	\$ (92,801)	D.18-12-021	-52.0%
Toro	Group Insurance	\$ (6,618)	\$ (8,115)	D.18-12-021	18.4%
LA	Group Insurance	\$ (98,782)	\$ (333,719)	D.18-12-021	70.4%
Ventura	Group Insurance	\$ (63,454)	\$ (154,001)	D.18-12-021	58.8%
Sacramento	Group Insurance	\$ (177,879)	\$ (545,137)	D.18-12-021	67.4%
Larkfield	Group Insurance	\$ (16,447)	\$ (41,789)	D.18-12-021	60.6%

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

RESPONSE: Cal-Am interprets “authorized revenue amount” to be the most recent amount authorized for recovery in Cal-Am’s last General Rate Case (D.18-12-021), or the most recently reviewed balance as designated below. In instances where “authorized revenue amounts” were not provided in the Appendices to D.18-12-021, Cal-Am has relied on the Decision workpapers provided by Water Division. The following table lists the accounts with the largest authorized balances (i.e. top 25th percentile).

District	Balancing Account	Authorized Balance	Balance Reviewed In
Monterey	SCD Project	(84,373,977)	D.18-12-021
Monterey	WRAM/MCBA	(51,746,799)	District WRAM/MCBA Annual Reports

- (3) Balancing accounts that have experienced volatile fluctuations in their quarterly balances over time. (Per Ms. Rocha’s August 8, 2018 email, ...accounts that have fluctuations within 20 percent from the previous semiannual balance.)

RESPONSE: Cal-Am interprets this request as identifying those accounts that have experienced fluctuations of 20 percent *or more* relative to the previous semiannual balance, for account balances greater than \$5,000:

District	Balancing Account	Fluctuation from Previous Annual Balance (%)
San Diego	OPEB	43.0%
Monterey	OPEB	36.7%
Monterey WW	OPEB	31.2%
LA	OPEB	37.5%
Ventura	OPEB	36.8%
Sacramento	OPEB	40.1%
Larkfield	OPEB	38.3%
San Diego	Pension	39.4%
Monterey	Pension	47.7%
Monterey WW	Pension	103.3%
LA	Pension	50.0%

Table 3, Continued

District	Balancing Account	Fluctuation from Previous Annual Balance (%)
Ventura	Pension	47.2%
Sacramento	Pension	50.9%
Larkfield	Pension	35.3%
Monterey	Old Monterey WRAM	-2791.1%
Larkfield	Conservation	22.4%
LA	Conservation	-236.8%
Monterey Main	Conservation	-65.8%
Monterey Central	Conservation	37.4%
Monterey WW	Conservation	-309.4%
Sacramento	Conservation	-750.1%
San Diego	Conservation	-669.9%
San Diego	WRAM/MCBA	21.0%
Monterey	Sand City Desalinization Plant	597.5%
Monterey	Seaside Groundwate Basin	26.6%
Monterey	Seaside Basin Adjudication	-362.0%
San Diego	Consolidated Expense	132.7%
Monterey Main	Consolidated Expense	57.4%
Monterey Central	Consolidated Expense	28.0%
Monterey WW	Consolidated Expense	-47.6%
LA	Consolidated Expense	85.1%
Ventura	Consolidated Expense	90.9%
Sacramento	Consolidated Expense	69.8%
Larkfield	Consolidated Expense	42.9%
San Diego	LIRA	-85.0%
Ventura	LIRA	58.0%
Sacramento	LIRA	-2688.4%
Larkfield	LIRA	174.1%
Monterey Main	LIRA	143.1%
Monterey Central	LIRA	13.5%
LA	LIRA	-553.3%
San Diego	Group Insurance	100.0%
Monterey	Group Insurance	100.0%
Monterey WW	Group Insurance	100.0%
Toro	Group Insurance	100.0%
LA	Group Insurance	100.0%
Ventura	Group Insurance	100.0%
Sacramento	Group Insurance	100.0%
Larkfield	Group Insurance	100.0%

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

RESPONSE: All of Cal-Am'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.

(A) The amounts shown are preliminary and have not been audited by the Company's independently registered public accounting firm.

California American Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 2018 ¹	Balance as of June 2019 ¹	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
California American Water	OPEB Balancing Account - San Diego	"Other-Post-Employment Benefits Balancing Account", tracks the difference between Commission-authorized OPEB related, costs and actual payments.	AL 862 & D.10.06.038; June 24, 2010; D.12.06.016; June 7, 2012	\$ 99,910	\$ 175,185	2018	CPUC D.18-12-021 on Balancing and Memorandum Accounts, adopting the 2018,2019, and 2020 Revenue Requirement for California American Water Company dated December 13, 2018	Overcollection
	OPEB Balancing Account - Monterey			\$ 412,201	\$ 651,242	2018		Overcollection
	OPEB Balancing Account - Monterey WW			\$ 46,004	\$ 66,827	2018		Overcollection
	OPEB Balancing Account - Toro			\$ 1,763	\$ 2,063	2018		Overcollection
	OPEB Balancing Account - LA			\$ 174,809	\$ 279,591	2018		Overcollection
	OPEB Balancing Account - Ventura			\$ 74,028	\$ 117,078	2018		Overcollection
	OPEB Balancing Account - Sacramento			\$ 195,955	\$ 327,235	2018		Overcollection
	OPEB Balancing Account - Larkfield	\$ 15,026	\$ 24,359	2018	Overcollection			
	Pension Balancing Account - San Diego	Tracks the difference between Commission-authorized pensions and actual required ERISA payments- including payments to avoid at risk status.	AL 735 & AL 987 [D.09.07.021; Issued July 9, 2009]	\$ 127,688	\$ 210,629	2018		Overcollection
	Pension Balancing Account - Monterey			\$ 376,680	\$ 719,709	2018		Overcollection
	Pension Balancing Account - Monterey WW			\$ (1,233)	\$ 37,021	2018		Overcollection
	Pension Balancing Account - Toro			\$ 3,248	\$ 4,102	2018		Overcollection
	Pension Balancing Account - LA			\$ 146,612	\$ 293,511	2018		Overcollection
	Pension Balancing Account - Ventura			\$ 78,685	\$ 149,128	2018		Overcollection
	Pension Balancing Account - Sacramento			\$ 169,780	\$ 345,553	2018	Overcollection	
	Pension Balancing Account - Larkfield	\$ 38,639	\$ 59,691	2018	Overcollection			
	Old Monterey Style WRAM Balancing Account	Tracks the difference between revenues that would have been collected under the Commission's standard rate design and the tiered conservation rate design actually implemented in Monterey.	AL 735 & AL 987 [D.09.07.021; Issued July 9, 2009]	\$ (982,075)	\$ (33,969)	2018		Undercollection

1 A positive balance reflects an overcollection.
A negative balance reflects an undercollection.

California American Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 2018 ¹	Balance as of June 2019 ¹	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments	
	Monterey San Clemente Dam Project Balancing Account	Tracks authorized costs transferred from the prior memorandum account, actual expenditures for the project, interest at the authorized cost of capital, and any surcharge recoveries collected.	AL 955 and D.12.06.040; June 21, 2012	\$ (85,125,754)	\$ (84,373,977)	2018	CPUC D.18-12-021 on Balancing and Memorandum Accounts, Special Request #5, #8, #11 and #18 adopting the 2018, 2019, and 2020 Revenue Requirement for California American Water Company dated December 13, 2018	Undercollection	
	Monterey One-Way Leak Adjustment Balancing Account	Tracks leak adjustments authorized but not granted.	D.18-12-021	\$ -	\$ -	2018		N/A	
	Monterey Coastal Water Project - Balancing Account	Track approved costs from the memorandum account, associated surcharge recoveries, and interest.	D.06.12.040; D.10.08.008	\$ 151,347	\$ 154,668	2018		Overcollection	
	Monterey Peninsula Water Management District Conservation Balancing Account	Tracks conservation-related expenses and surcharges connected to MPWMD's conservation program.		\$ -	\$ -	2017		N/A	
	Larkfield Conservation Balancing Account		D.12.06.016; June 7, 2012	\$ 24,522	\$ 31,597	2018		Overcollection	
	Los Angeles Conservation Balancing Account		D.12.06.016; June 7, 2012	\$ (143,005)	\$ (42,458)	2018		Undercollection	
	Monterey Main Conservation Balancing Account	Track conservation-related expenses and surcharges associated with California American Water's conservation efforts	AL 956 & D.12.06.016; June 7, 2012	\$ (796,527)	\$ (480,500)	2018		CPUC D.18-12-021 on Balancing and Memorandum Accounts, Special Request #5, #8, #11 and #18 adopting the 2018, 2019, and 2020 Revenue Requirement for California American Water Company dated December 13, 2018	Undercollection
	Monterey Satellite Conservation Balancing Account		D.18-12-021	\$ 34,153	\$ 54,573	2018			Overcollection
	Monterey WW Conservation Balancing Account		AL 956 & D.12.06.016; June 7, 2012	\$ (23,140)	\$ (5,652)	2018			Undercollection
	Sacramento Conservation Balancing Account		D.12.06.016; June 7, 2012	\$ (255,135)	\$ (30,014)	2018			Undercollection
	San Diego Conservation Balancing Account		D.12.06.016; June 7, 2012	\$ (203,938)	\$ (26,487)	2018	Undercollection		
	Ventura Conservation Balancing Account		D.12.06.016; June 7, 2012	\$ (235,813)	\$ 25	2018	Overcollection		

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California American Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 2018 ¹	Balance as of June 2019 ¹	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	San Diego WRAM/MCBA	Tracks the difference between recorded and Commission authorized water revenues and differences between recorded and Commission authorized amounts for purchased water, power, and pump taxes. Amounts are subject to revision for Interim Rate True Ups and other ongoing proceedings.	D.08.11.023; November 6, 2008 & AL 1004	\$ (3,156,292)	\$ (3,995,403)	2017	District WRAM/MCBA Annual Reports	Undercollection
	Los Angeles WRAM/MCBA		D.08.06.002; June 12, 2008 and AL 1042	\$ (4,856,580)	\$ (5,573,347)	2017		Undercollection
	Ventura WRAM/MCBA		D.08.11.023; November 6, 2008 & AL 988	\$ (9,642,788)	\$ (10,882,739)	2017		Undercollection
	Larkfield WRAM/MCBA		D.09.07.021; July 9, 2009	\$ (1,706,038)	\$ (1,970,782)	2017		Undercollection
	Monterey WRAM/MCBA		D.09.07.021 July 9, 2009 & AL 1029	\$ (50,842,684)	\$ (51,746,799)	2016		Undercollection
	Monterey-Ambler WRAM/MCBA		D.09.07.021; July 9, 2009 & AL 1028	\$ (970,207)	\$ (1,068,887)	2016		Undercollection
	Monterey-Toro WRAM/MCBA		D.15-04-007	\$ (621,698)	\$ (754,008)	2016		Undercollection
	Sacramento WRAM/MCBA		D.15-04-007	\$ (17,308,853)	\$ (16,285,425)	2017		Undercollection
	Sand City Desalination Plant Purchased Water Balancing Account	Tracks Sand City Desalination Plant production costs and associated recoveries.	D.13.04.015; April 18, 2013	\$ (1,188,581)	\$ 238,929	2018	CPUC D.18-12-021 on Balancing and Memorandum Accounts, Special Request #5, #8, #11 and #18 adopting the 2018, 2019, and 2020 Revenue Requirement for California American Water Company dated December 13, 2018	Overcollection
	Monterey WW Purchased Power Balancing Account	Tracks differences in purchased power expenses based upon changes in recorded unit prices versus adopted I the Monterey Waste Water district.	D.12.06.016; June 7, 2012	\$ (177,372)	\$ (178,970)	2018		Undercollection
	Monterey Seaside Groundwater Basin Balancing Account	Tracks costs associated with Administrative and other payments made to the Seaside Basin Water Master, as well as recovery of such payments from customers in the Monterey County District.	D.12.06.016; June 7, 2012	\$ 878,124	\$ 1,197,079	2017		N/A
	Monterey Seaside Basin Adjudication Balancing Account	Tracks the surcharge collections and interest associated with the unamortized balance of costs incurred to litigate and secure Seaside Basin water rights.	D.09.07.021; July 9, 2009 & AL 778	\$ (164,774)	\$ (35,667)	2018	CPUC D.18-12-021 on Balancing and Memorandum Accounts, Special Request #5, #8, #11 and #18 adopting the 2018, 2019, and 2020 Revenue Requirement for California American Water Company dated December 13, 2018	Undercollection
	Consolidated Expense Balancing Account - San Diego			\$ 160,033	\$ (488,803)	2018		Undercollection

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California American Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 2018 ¹	Balance as of June 2019 ¹	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Consolidated Expense Balancing Account - Monterey Main	Consolidate the amortization of Commission approved balancing and memorandum accounts where appropriate.	D.12.06.016; June 7, 2012; AL 963, AL964, AL965, AL966, AL 982, AL 986-A, AL 1000	\$ (1,840,380)	\$ (4,322,923)	2018	D.18-12-021	Undercollection
	Consolidated Expense Balancing Account - Monterey Central			\$ 23,873	\$ 33,155			
	Consolidated Expense Balancing Account - Monterey WW			\$ 72,322	\$ 48,984	2018		Overcollection
	Consolidated Expense Balancing Account - LA			\$ (162,455)	\$ (1,090,504)	2018		Undercollection
	Consolidated Expense Balancing Account - Ventura	Consolidate the amortization of Commission approved balancing and memorandum accounts where appropriate.	D.12.06.016; June 7, 2012; AL 963, AL964, AL965, AL966, AL 982, AL 986-A, AL 1000	\$ (46,744)	\$ (514,282)	2018	D.18-12-021	Undercollection
	Consolidated Expense Balancing Account - Sacramento			\$ (571,855)	\$ (1,891,670)	2018		Undercollection
	Consolidated Expense Balancing Account - Larkfield			\$ (62,897)	\$ (110,073)	2018		Undercollection
	Garrapata SDWSRF Loan Repayment Balancing Accounts	Track recovery of the balance on SDWSRF loan provided under the America Recovery and Reinvestment Act.	Res. W-4788	\$ 16,343	\$ 16,968	2018	AL 1091/D.18.12.021	Overcollection
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account -San Diego	Track LIRAP discounts provided, the LIRAP surcharges collected and to	D.15-04-007	\$ (968,634)	\$ (523,461)	2018	CPUC D.18-12-021 on Balancing and Memorandum Accounts, Special Request #5, #8, #11 and #18 adopting the 2018, 2019, and 2020	Undercollection
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Ventura			\$ 318,022	\$ 757,845	2018		Overcollection
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento			\$ (1,508,496)	\$ (54,099)	2018		Undercollection
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Larkfield			\$ (32,724)	\$ 44,139	2018		Overcollection

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California American Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 2018 ¹	Balance as of June 2019 ¹	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Main	adjust the LIRAP surcharges on January 1 of each year.	D.15-04-007	\$ (189,009)	\$ 438,928	2018	adopting the 2018, 2019, and 2020 Revenue Requirement for California American Water Company dated December 13, 2018	Overcollection
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Central		D.15-04-007	\$ 48,499	\$ 56,064	2018		Overcollection
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey WW		D.15-04-007	\$ 45,722	\$ 49,645	2018		Overcollection
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Los Angeles		D.15-04-007	\$ (1,094,453)	\$ (167,537)	2018		Undercollection
	Group Insurance - San Diego	Track the difference between total requested net group insurance costs on a per-employee basis and the actual level of new group insurance costs incurred on a per employee basis.	D.18-12-021		\$ (17,362)	2018	CPUC D.18.12-021 on Balancing and Memorandum Accounts, Special Request #2, adopting the 2018, 2019, and 2020 Revenue Requirement for California American Water Company dated December 13, 2018.	Undercollection
	Group Insurance - Monterey		D.18-12-021		\$ (455,389)	2018		Undercollection
	Group Insurance - Monterey WW		D.18-12-021		\$ (141,083)	2018		Undercollection
	Group Insurance - Toro		D.18-12-021		\$ (6,618)	2018		Undercollection
	Group Insurance - LA		D.18-12-021		\$ (98,782)	2018		Undercollection
	Group Insurance - Ventura		D.18-12-021		\$ (63,454)	2018		Undercollection
	Group Insurance - Sacramento		D.18-12-021		\$ (177,879)	2018		Undercollection
	Group Insurance - Larkfield		D.18-12-021		\$ (16,447)	2018		Undercollection
				\$ (181,146,145)	\$ (181,039,928)			
Revenue Requirement	San Diego - Authorized Requirement		D.18-12-021	\$ 30,933,100	\$ 30,933,100			
	Los Angeles - Authorized Requirement		D.18-12-021	\$ 34,445,900	\$ 34,445,900			
	Ventura - Authorized Requirement		D.18-12-021	\$ 37,495,500	\$ 37,495,500			
	Monterey - Authorized Requirement		D.18-12-021	\$ 58,615,334	\$ 58,615,334			

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California American Water Company

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution or Advice Letter</u>	<u>Balance as of December 2018¹</u>	<u>Balance as of June 2019¹</u>	<u>Date Last Reviewed</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>Notes or Comments</u>
	Monterey Satellite - Authorized Requirement		D.18-12-021	\$ 1,584,566	\$ 1,584,566			
	Monterey WW- Authorized Requirement		D.18-12-021	\$ 3,325,700	\$ 3,325,700			
	Toro - Authorized Requirement		D.18-12-021	\$ -	\$ -			
	Sacramento - Authorized Requirement		D.18-12-021	\$ 54,614,400	\$ 54,614,400			
	Larkfield - Authorized Requirement		D.18-12-021	\$ 3,116,400	\$ 3,116,400			
	Dunnigan - Authorized Requirement		AL 1106	\$ -	\$ -			
	Geyserville - Authorized Requirement		D.18-12-021	\$ -	\$ -			
	Meadowbrook - Authorized Requirement		D.18-12-021	\$ -	\$ -			
				\$ 224,130,900	\$ 224,130,900			
Service Connections ²	San Diego			22,968	22,968			
	Los Angeles			30,495	30,495			
	Ventura			23,407	23,407			
	Monterey			44,340	44,340			
	Monterey WW			2,484	2,484			
	Sacramento			65,692	65,692			
	Larkfield			2,352	2,352			
	Dunnigan			242	242			
	Geyserville			354	354			
	Meadowbrook			1,868	1,868			
				194,202	194,202			

Notes:

- 1) The amounts shown above are preliminary and have not been audited by the Company's independently registered public accounting firm.
- 2) Service Connections include PFS and Hydrants

¹ A positive balance reflects an overcollection.
A negative balance reflects an undercollection.