



**Suburban
Water Systems**

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

VIA EMAIL

April 11, 2024

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

Dear Mr. Boothe:

Pursuant to Ms. Rocha's email dated April 9, 2024, Suburban hereby revises its Semi-Annual Report on Balances in Utility Balancing Accounts and Reserve Accounts which was originally filed on February 15, 2024. The revised report adds the Drinking Water Fees Balancing Account which is based on Suburban's Advice Letter 395-W-A that was approved by Water Division on January 2, 2024.

Sincerely,

/s/ Kiki Carlson

Kiki Carlson
Regulatory Affairs Manager

cc: Terence Shia, Director of Water Division
Chris Ungson, Public Advocates Office's Deputy Director for Communications and Water
Bruce DeBerry, Program Manager – Water Division
Maria Carmen Rocha, UE – Water Division

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

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

TABLE 1

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

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

TABLE 2

No.	Description	Reserve Accounts – Over/(Under) Collection Balance as of December 31, 2023	
		SJH Service Area	WLM Service Area
1.	Estimated accrual (Jul. '22 – Dec. '23)	(\$3,835,894); Recycled water (\$78,986)	(\$3,680,360)
2.	Estimated WRAM (Jan.'21 – Dec. '23)	(\$912,899)	(\$462,845)

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

- Employee Healthcare \$351,413

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

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

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

- Drinking Water Fees, under collection \$123,255 as of December 31, 2023.

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

TABLE 3

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

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

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

Response:
None

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

Response:

- o AL 364-W for service areas in SJH = (\$3,208,381) and WLM = (\$3,037,835).
- o Future filing for purchased power, purchased water and pumped water in SJH = (\$3,835,894), and WLM service areas = (\$3,680,360).

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

Response:

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

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

Response:
The reserve accounts provided in Table 2 above.

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of Jun. 30, 2023	Over/(Under) Collection Balance as of Dec. 31, 2023	Conducted Review/Audit (either GRC or other Method)	Notes or Comments by Suburban for 12/31/23 reserve accounts	Review/Audit date(s)	As of 12/31/23
Suburban Water Systems	San Jose Hills Service Area	Water Revenue Adjustment Mechanism (WRAM)	D.21-10-024	\$183,724	\$183,724	During GRC - A.20-03-001		3/2/20 - 4/14/21	
		Water Revenue Adjustment Mechanism (WRAM)		(\$749,316)	(\$912,899)		This is the estimated unaudited WRAM balance in San Jose Hills Service Area for period Jan. 2021 through Dec. 2023.		
		Purchased Power, Purchased Water and Pumped Water	AL 364-W	(\$4,083,997)	(\$3,208,381)	AL 364-W		2/22/22 - 5/19/22	
		Recycled Water	AL 364-W	(\$93,145)	(\$71,548)	AL 364-W		2/22/22 -	
		Purchased Power, Purchased Water and Pumped Water	AL 375-W	(\$698,606)	(\$61,888)	AL 375-W		8/25/22 - 9/15/22	
		Recycled Water	AL 375-W	(\$14,989)	(\$6,656)	AL 375-W		8/25/22 -	
		Purchased Power, Purchased Water and Pumped Water		(\$2,209,201)	(\$3,835,894)	Future filing	This is the estimated balance in San Jose Hills Service Area for period Jul. 2022 - Dec. 2023.		42,275
		Recycled Water		(\$41,727)	(\$78,986)	Future filing	This is the estimated balance in San Jose Hills Service Area for period Jul. 2022 - Dec. 2023.		42
Whittier/La Mirada Service Area		Water Revenue Adjustment Mechanism (WRAM)	D.21-10-024	\$69,884	\$69,884	During GRC - A.20-03-001		3/2/20 - 4/14/21	
		Water Revenue Adjustment Mechanism (WRAM)		(\$380,923)	(\$462,845)		This is the estimated unaudited WRAM balance in Whittier/La Mirada Service Area for period Jan. 2021 through Dec. 2023.		
		Purchased Power, Purchased Water and Pumped Water	AL 364-W	(\$3,980,301)	(\$3,037,835)	AL 364-W		2/22/22 - 5/19/22	
		Purchased Power, Purchased Water and Pumped Water	AL 375-W	(\$347,487)	\$13,912	AL 375-W		8/25/22 - 9/15/22	
		Purchased Power, Purchased Water and Pumped Water		(\$1,861,536)	(\$3,680,360)	Future filing	This is the estimated balance in Whittier/La Mirada Service Area for period Jul. 2022 through Dec. 2023.		34,694
Total Company		Employee Healthcare	D.19-05-029	\$351,413	\$351,413	In Progress (GRC A.23-01-001)			77,011
		2021 - 2023 Conservation Expense One-Way	D.21-10-024	\$109,205	\$0	During GRC - A.23-01-001 for 2021 and 2022, and future GRC for 2023	The adopted conservation expense covers years 2021, 2022, and 2023 (GRC cycle)		