

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	CORRECTED Balance as of End of June 2019	Balance as of End of December 2019	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Total number of active connections per 2018 Annual Report was 21,303			21,303	21,344	2020		
Great Oaks Water Company	Purchased Power BA	Tracks increasing recorded power costs using a calculated composite rate based on four different electric rate schedules with various seasonal, times of day, and surcharge rates	Public Utilities Code \$792.5	(\$294,965.36)	(\$328,797.33)	2018	Reviewed in Great Oaks' 2018 General Rate Case and will be amortized with other balancing accounts in soon-to-be-filed advice letter.	Currently authorized revenue for purchased power is \$868,873. Balance is more than 10 percent of authorized purchased power revenue requirement.
	Groundwater Charges Other Than Agricultural Irrigation	Tracks costs related to groundwater charges other than agricultural irrigation	Public Utilities Code \$792.5	\$ 1,294,042.27	1,755,925.40	2018	Reviewed in Great Oaks' 2018 General Rate Case and will be amortized with other balancing accounts in soon-to-be-filed advice letter.	Highest balance of all balancing accounts - in top 25th percentile?
	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code \$792.5	\$ 5,021.09	\$ 6,539.84	2018	Reviewed in Great Oaks' 2018 General Rate Case and will be amortized with other balancing accounts in soon-to-be-filed advice letter.	
	2015 Recovery of Low Income Customer Assistance Memorandum Account Balance	Tracks and records collection of surcharge revenue against under-collection in LICAP Memorandum Account	Advice Letter 244-W-B; Res. W-5047	(\$94,216.14)	(\$95,140.07)	2020	Reviewed in Great Oaks' 2018 General Rate case and was the subject of Advice Letter 281-W-A.	
	Low Income Customer Assistance Program Surcharge Balancing Account	Tracks differences between recorded LICAP surcharge revenues and recorded LICAP costs and expenses.	D.16-05-041	(\$151,510.65)	(\$125,211.62)	2020	Reviewed in Great Oaks' 2018 General Rate case and was the subject of Advice Letter 281-W-A.	
	Pension Expense Balancing Account		D.16-05-041	(\$322,803.57)	\$359,939.61	2018	Reviewed in Great Oaks' 2018 General Rate Case.	Large fluctuation in account balance, but not unexpected due to timing of Company contribution to pension plan.
	Recovery of Multiple Memorandum and Balancing Accounts	Tracks recovery authorized under Advice Letter 259-W	Advice Letter 259-W	\$35,920.39	\$36,272.64	2018	Reviewed in Great Oaks' 2018 General Rate Case and will be amortized with other balancing accounts in soon-to-be-filed advice letter.	
	Monterey-Style WRAM Account	Tracks quantity rate revenues collected under Schedule No. 1 Tiered Rates against revenues that would have been collected under uniform quantity rates.	D.13-05-020; D.13-05-027; Advice Letter 248-W	(\$472,014.58)	(\$466,173.55)	2020	February 19, 2020. Advice Letter 284-W amortizing prior balances in the Monterey-Style WRAM Account was approved on February 19, 2020.	The under-collected balance in this account will continue to grow rapidly due to the rate design authorized in D.19-09-010.
Totals				(\$526.55)	\$1,143,354.92			

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