

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 2019 GOWC 2019 Annual	Balance as of End of June 2020	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Total number of active connections per 2019 Annual Report was 21,344			21,344	21,387	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	328,797	(41,867)	2020	Balance as of December 31, 2019 amortized through Advice Letter 287-W-A, effective May 26, 2020.	
	Groundwater Charges Other Than Agricultural Irrigation	Tracks costs related to groundwater charges other than agricultural irrigation	Public Utilities Code \$792.5	1,533,920	(69,259)	2020	Balance as of December 31, 2019 amortized through Advice Letter 287-W-A, effective May 26, 2020.	
	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code \$792.5	5,167	1	2020	Balance as of December 31, 2019 amortized through Advice Letter 287-W-A, effective May 26, 2020.	
	Pension Expense Balancing Account		D.16-05-041	(359,940)	(551,235)	2019 (During 2018 GRC)	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	36,273	0	2020	Amortized through Advice Letter 287-W-A.	
	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; Advice Letter 290-W	(466,174)	(1,445,611)	2020	Advice Letter 290-W amortized the May 26, 2020 balance of (\$1,286,102) in this account through a 2-year surcharge of \$0.2716 per ccf, effective July 21, 2020. Because AL 290-W wasn't approved until July 21, 2020, the June 30, 2020 balance includes the AL 290-W amortized amount.	The under-collected balance in this account will continue to grow rapidly due to the rate design authorized in D.19-09-010.
	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; D.19-09-010	(125,212)	(121,080)	2020	Surcharge of \$0.0734/ccf authorized in D.19-09-010.	
	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	(95,140)	0	2020	Balance amortized through Advice Letter 281-W-A	
Totals				1,078,044	(2,107,971)			

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