

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 2020	Balance as of End of December 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			21,382	21,399		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	(41,866.87)	(102,917.61)	68.58%	2020	Balance as of December 31, 2019 amortized through Advice Letter 287-W-A.	
	Groundwater Charges Other Than Agricultural Irrigation	Tracks costs related to groundwater charges other than agricultural irrigation	Public Utilities Code \$792.5	(69,258.66)	(172,260.83)	67.24%	2020	Balance as of December 31, 2019 amortized through Advice Letter 287-W-A.	
	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code \$792.5	5,168.01	3.47	-100.07%	2020	Balance as of December 31, 2019 amortized through Advice Letter 287-W-A.	
	Pension Expense Balancing Account		D.16-05-041	551,235.04	(322,803.57)	-63.07%		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.
	Monterey-Style WRAM Account Advice Letter Recovery	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	(1,445,611.38)	(465,739.02)	-147.53%	2020	Advice Letter 290-W amortized the May 26, 2020 balance of (\$1,286,102.16) 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.	
	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	(121,079.71)	(151,510.65)	397.88%	2020	Surcharge of \$0.0734/ccf authorized in D.19-09-010.	
	Multiple Balancing Account Recovery	Advice Letter recovery of under-collection in multiple balancing accounts	Advice Letter 287-W-A	1,035,932.75	282,096.96	-137.42%	2020	Credit approved through Advice Letter 287-W-A	
	Multiple Balancing Account Recovery	Advice Letter recovery of under-collection in multiple balancing accounts	Advice Letter 290-W	0.00	(1,027,228.38)	0.00%	2020	Surcharge approved for two-year period through Advice Letter 290-W	Primarily amortization of Monterey-style WRAM; rapidly increasing balance due to rate design. Account is in the top 25% of balancing accounts.
	Recovery of Monterey-style WRAM Account	Advice Letter recovery of under-collection in Monterey-style WRAM account	Advice Letter 293-W	0.00	(629,870.70)	0.00%	2020	Surcharge approved for one-year period through Advice Letter 293-W	Rate design to be addressed in 2021 GRC application to eliminate growing Monterey-style WRAM balances.
	Recovery of Monterey-style WRAM Account	Advice Letter recovery of under-collection in Monterey-style WRAM account	Advice Letter 294-W	0.00	(465,739.02)	0.00%	2021	Surcharge approved for one-year period through Advice Letter 294-W	Rate design to be addressed in 2021 GRC application to eliminate growing Monterey-style WRAM balances.
Totals				(85,480.82)	(3,055,969.35)				

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