

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 2020	Balance as of End of June 2021	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Total number of active connections per 2020 Annual Report was 21,399			21,399	21,426	2021		
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	(\$102,917.61)	(\$159,578.62)	2020	Balance reviewed in 2018 GRC and amortized through Advice Letter 287-W-A (May 2020); Being reviewed in 2021 GRC (A.21-07-001).	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	\$ (172,260.83)	(\$255,401.21)	2020	Balance reviewed in 2018 GRC and amortized through Advice Letter 287-W-A (May 2020); Being reviewed in 2021 GRC (A.21-07-001).	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	\$ 3.47	\$4.64	2020	Balance reviewed in 2018 GRC and amortized through Advice Letter 287-W-A (May 2020); Being reviewed in 2021 GRC (A.21-07-001).	
	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	(\$151,510.65)	(\$19,115.10)	2018	Balancing account renewed in D.19-09-010 and being reviewed in A.21-07-001.	
	Pension Expense Balancing Account		D.16-05-041	(\$322,803.57)	(\$806,061.98)	2018	Amendment to terms and conditions of PEBA requested in A.21-07-001 to address timing issues that result in periodic large over and under-collections.	Large fluctuation in account balance, but not unexpected due to timing of Company contribution to pension plan.
	Recovery of M-WRAM Amortization AL 290-W		AL 290-W	(\$1,027,228.38)	(\$737,935.35)	2020	Amortizing balance of Monterey-style WRAM through 2-year surcharge.	
	Recovery of M-WRAM Amortization AL 293-W		AL 293-W	(\$629,870.70)	(\$362,623.76)	2020	Amortizing balance of Monterey-style WRAM through 1-year surcharge.	
	Recovery of M-WRAM Amortization AL 294-W		AL 294-W	\$0.00	(\$347,272.56)	2021	Amortizing balance of Monterey-style WRAM through 1-year surcharge.	
	Recovery of M-WRAM Amortization AL 298-W		AL 298-W	\$0.00	(\$497,639.00)	2021	Amortizing balance of Monterey-style WRAM through 1-year surcharge.	
Totals				(\$1,776,717.57)	(\$3,185,622.94)			

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