

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 2018	Balance as of End of June 2019	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Duration
Great Oaks Water Company	Purchased Power BA	recorded power costs using a calculated composite rate based on four different electric rate schedules with	Public Utilities Code §792.5	(\$225,914.76)	(\$288,010.29)	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	Ongoing, authorized in Public Utilities Code §792.5
	Groundwater Charges Other Than Agricultural Irrigation	Tracks costs related to groundwater charges other than agricultural irrigation	Public Utilities Code §792.5	\$ 1,096,382.60	\$ 1,294,042.27	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	
	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code §792.5	\$4,135.22	\$ 5,007.39	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	
	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	(\$93,064.78)	(\$94,216.41)	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	12 month surcharge, authorized in Resolution W-5047 and AL 244
	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	(\$118,732.69)	(\$151,510.65)	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	Ongoing, authorized in D.16-05-041
	Pension Expense Balancing Account		D.16-05-041	\$369,959.51	(\$322,803.57)	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	Ongoing, authorized in D.16-05-041 and AL 252
	Recovery of Multiple Memorandum and Balancing Accounts	Tracks recovery authorized under Advice Letter 259-W	Advice Letter 259-W	\$35,481.43	\$35,920.39	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	NA
	Recovery of M-WRAM and Memorandum Accounts Balancing Account	Tracks recovery authorized under Advice Letter 265-W	Advice Letter 265-W	(\$54,226.26)	(\$54,897.12)	2018	Reviewed in 2018 GRC Application and will be amortized with other balancing/memorandum accounts when GRC Decision is issued by the Commission	Ongoing, authorized in D.13-05-020 and D.13-05-027

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