

Great Oaks Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 2017	Balance as of End of June 2018	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
Great Oaks Water Company	connections per 2017 Annual Report will be 21,258		21,258 (includes flat rate meters)		21,304 (includes flat rate meters)	2018		
	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	(\$94,149.11)	(\$148,332.24)	2017	Being reviewed in GRC Application 18-07-002	Currently authorized revenue for purchased power is \$813,581. Balance is more than 10 percent of authorized purchased power revenue requirement.
	Groundwater Charges Othan Agricultural Irrigation	Tracks costs related to groundwater charges other than agricultural irrigation	Public Utilities Code \$792.5	\$ 480,685.41	\$ 758,753.30	2017	Being reviewed in GRC Application 18-07-002	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	\$1,789.05	\$ 2,465.39	2017	Being reviewed in GRC Application 18-07-002	
	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	(\$91,049.15)	(\$91,969.55)	2015	Being reviewed in GRC Application 18-07-002	
	Recovery of Multiple Monterey WRAM Balancing Accounts	Tracks and records collection of surcharge revenue against under-collection of multiple Monterey WRAM balancing accounts	Advice Letter 251-W	(\$146,207.33)	\$0.00	2017	Advice Letter 265-W, filed August 3, 2017	Large fluctuation due to recovery of amortized balance.
	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	(\$75,893.88)	(\$107,778.26)	2016	Being reviewed in GRC Application 18-07-002	
	Pension Expense Balancing Account		D.16-05-041	\$751,192.79	\$3,489.03	2016	Being reviewed in GRC Application 18-07-002	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	\$34,712.96	\$35,063.87	2017	Being reviewed in GRC Application 18-07-002	
	Recovery of M-WRAM and Memorandum Accounts Balancing Account	Tracks recovery authorized under Advice Letter 265-W	Advice Letter 265-W	(\$373,687.08)	(\$208,515.66)	2017	Advice Letter 265-W, filed August 3, 2017	Surcharge period ends September 4, 2018. Balance will require further amortization.
<b>Totals</b>				\$487,393.66	\$243,175.88			

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