

PRELIMINARY STATEMENT
(Continued)

Sheet 1

O. GARRAPATA MEMORANDUM AND BALANCING ACCOUNTS (T)

Memorandum Accounts:

The following memorandum accounts were originally established by Garrapata Water Company and are only applicable to the Garrapata service area of the Central Satellite. The purpose of these accounts is to recover costs not anticipated in rates. The balance in these accounts will be recovered in rates after CPUC review and audit of the reasonableness of the costs recorded therein. The accounts are listed with the authorizing CPUC Resolution, Decision or Public Utilities Code (PU Code). Additional description can be found in the authorizing document (s) (T)

1. Unanticipated Repair Cost Memorandum Account (URCMA), Decision 92-03-093, dated March 31, 1992.
2. Infrastructure Act Memorandum Account (IAMA), Decision 06-05-041, dated May 25, 2006 and PU Code 789. Note: This account is established to track gains on real property.
3. Water Contamination Litigation Expense Memorandum Account, Resolution W-4094, dated March 26, 1998.

Balancing Accounts:

The following balancing accounts were originally established by Garrapata Water Company and are only applicable to the Garrapata service area of the Central Satellite. The purpose of these accounts is to track changes in costs for the named expense category. The balance in these accounts will be recovered in rates after CPUC review and audit of the costs recorded therein. The accounts are listed with the authorizing CPUC Resolution, Decision or Public Utilities Code (PU Code). (T)

4. Purchased Power, Resolution W-4467, April 22, 2004
5. Purchased Water, Resolution W-4467, April 22, 2004
6. Pump Tax, Resolution W-4467, April 22, 2004
7. Payroll, Resolution W-4467, April 22, 2004
8. Payroll Taxes, Resolution W-4467, April 22, 2004
9. Contract Labor, Resolution W-4467, April 22, 2004. Note: Restricted to the Operational and Maintenance portion of contract labor
10. Water Quality Balancing Account (WQBA), Resolution W-4698, July 31, 2008
11. California Department of Public Health User Fees Balancing Account (UFBA), Resolution W-4698, July 31, 2008. Note: Pertains to fees that are billed under Section 4019.10, superseded by Sections 116590 and 116595 of the California Health and Safety Code.

(Continued)

(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1280-A	J. T. LINAM	Date Filed	<u>06/22/2020</u>
Decision		DIRECTOR - Rates & Regulatory	Effective	<u>02/10/2020</u>
			Resolution	<u> </u>