

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 2022	Balance as of End of December 2021	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Total number of active connections per 2021 Annual Report was 21,413			21,425	21,413	8/4/2022		
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	(\$322,304.70)	(\$231,276.74)	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	The Balance as of End of Dec 2021 changed from (\$231,276.74) to (\$232,921.29) due to a conclusion from the 2020 Audit from UAB of CPUC. Currently authorized revenue for purchased power is \$xxx,xxx. Balance is more than 10 percent of authorized purchased power revenue requirement. Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Groundwater Charges Other Than Agricultural Irrigation	Tracks costs related to groundwater charges other than agricultural irrigation	Public Utilities Code §792.5	\$130,920.05	(\$22,693.73)	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code §792.5	\$1.17	\$2.89	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	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	(\$70,028.57)	(\$3,863.37)	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Pension Expense Balancing Account	Tracks the difference between authorized costs in rates for Company Pension Plan and actual costs of Pension Plan, as determined by SFAS 87 pension expenses (net periodic benefit costs).	D.16-05-041	(\$1,189,259.52)	(\$1,189,259.52)	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	2022 Net Periodic Benefit Cost is not available until Jan 2023. Balance through 12/31/2021 to be amortized upon final decision in A.21-07-001.
Great Oaks Water Company	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)	Tracks quantity rate revenues collected under Tiered Rates against revenues that would have been collected under uniform quantity rates.		(\$370,035.60)	(\$64,202.92)	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Recovery of M-WRAM Amortization AL 290-W	Tracks recovery of under-collected balance in M-WRAM account as authorized through Advice Letter 290-W.	AL 290-W	(\$138,100.88)	(\$384,278.76)	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Recovery of M-WRAM Amortization AL 293-W	Tracks recovery of under-collected balance in M-WRAM account as authorized through Advice Letter 293-W.	AL 293-W	(\$9,487.56)	(\$21,045.98)	8/4/2022	Balance reviewed in A.21-07-001. CY202 Balancing Accounts audited by CPUC in 2022.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Recovery of M-WRAM Amortization AL 294-W	Tracks recovery of under-collected balance in M-WRAM account as authorized through Advice Letter 294-W.	AL 294-W	(\$19,597.33)	(\$91,040.13)	8/4/2022	Balance reviewed in A.21-07-001.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Recovery of M-WRAM Amortization AL 298-W	Tracks recovery of under-collected balance in M-WRAM account as authorized through Advice Letter 298-W.	AL 298-W	(\$43,094.37)	(\$221,985.18)	8/4/2022	Balance reviewed in A.21-07-001.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Great Oaks Water Company	Recovery of M-WRAM Amortization AL 305-W	Tracks recovery of under-collected balance in M-WRAM account as authorized through Advice Letter 305-W.		(\$390,754.15)	(\$629,806.43)	8/4/2022	Advice Letter 305-W filed November 16, 2021.	Amortization of balance to take place following issuance of final Decision in A.21-07-001. Balance may be combined with balances in other balancing and/or memorandum accounts.
Totals				(\$2,421,741.46)	(\$2,859,449.87)			

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