

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 2022	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			21,415	21,684	1/31/2023		
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	(\$322,304.69)	(\$473,992.58)	5/24/2022	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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 Other Than Agricultural Irrigation	Tracks costs related to groundwater irrigation	Public Utilities Code §792.5	(\$226,291.14)	(\$230,105.81)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 2022.	Balance reflects under-collection due to incorrect rate (transposed numbers) in formula during 2020 - 2022 time period. 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	\$4.66	\$4.74	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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)	(\$109,774.61)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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		D.16-05-041	(\$1,342,471.06)	(\$1,514,963.89)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)			(\$370,035.60)	(\$513,142.62)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 2022.	Amount has increased due to lower sales/conservation, which reduces sales in higher-priced tiers. 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		AL 290-W	(\$138,100.88)	(\$34,005.72)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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		AL 293-W	(\$9,487.56)	(\$9,647.49)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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		AL 294-W	(\$19,597.33)	(\$19,927.69)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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 298-W		AL 298-W	(\$43,094.37)	(\$40,111.32)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 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 305-W			(\$390,754.15)	(\$109,272.43)	2/13/2023	Balance reviewed and authority to amortize requested in A.21-07-001. Balancing accounts were also reviewed by the CPUC's Utility Audits, Risk and Compliance Division, Utility Audits Branch, in its Report dated May 24, 2022.	Surcharge authorized by Advice Letter 305-W ended in November 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.