

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	(Under)/Over Collection Balance as of End of June 2024	(Under)/Over Collection Balance as of End of December 2023	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Total number of active connections per 2023 Annual Report was 21,418			21,417	21,418	8/15/2024		
Great Oaks Water Company	Purchased Power Balancing Account	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	(\$1,027,040.35)	(\$795,508.14)	8/15/2024	Advice Letter 326 was filed on June 5th, 2024 to amortize the balance of the under-collection. The Advice Letter 326 is currently under reviewed by the Water Division.	The account keeps tracking until we have a decision from the Water Division regarding Advice Letter 326.
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	(\$248,658.37)	(\$242,141.47)	8/15/2024	Advice Letter 326 was filed on June 5th, 2024 to amortize the balance of the under-collection. The Advice Letter 326 is currently under reviewed by the Water Division.	The account keeps tracking until we have a decision from the Water Division regarding Advice Letter 326.
Great Oaks Water Company	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code \$792.5	\$5.12	\$4.99	8/15/2024	Advice Letter 326 was filed on June 5th, 2024 to amortize the balance of the under-collection. The Advice Letter 326 is currently under reviewed by the Water Division.	The account keeps tracking until we have a decision from the Water Division regarding Advice Letter 326.
Great Oaks Water Company	Customer Assistance Program Surcharge Balancing Account	Tracks differences between recorded CAP surcharge revenues and recorded CAP costs and expenses.	D.16-05-041; D.19-09-010	(\$291,818.18)	(\$200,051.22)	8/15/2024	Advice Letter 326 was filed on June 5th, 2024 to amortize the balance of the under-collection. The Advice Letter 326 is currently under reviewed by the Water Division.	The account keeps tracking until we have a decision from the Water Division regarding Advice Letter 326.
Great Oaks Water Company	Pension Expense Balancing Account	Track the difference between the actual Net Pension Benefit Cost and the authorized Net Pension Benefit Cost	D.16-05-041	(\$1,200,457.71)	(\$1,200,457.71)	8/15/2024	Advice Letter 326 was filed on June 5th, 2024 to amortize the balance of the under-collection. The Advice Letter 326 is currently under reviewed by the Water Division.	This account is tracked on a monthly basis but gets updated annually when Great Oaks received the ASC 715 annual report. The next update of this account will be in February 2025.
Great Oaks Water Company	Drinking Water Fees Balancing Account (DWFBA)		AL 321-W	(\$50,782.00)	(\$49,497.44)	8/15/2024	Advice Letter 326 was filed on June 5th, 2024 to amortize the balance of the under-collection. The Advice Letter 326 is currently under reviewed by the Water Division.	The account keeps tracking until we have a decision from the Water Division regarding Advice Letter 326.

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