

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 2023	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 2022 Annual Report was 21,429			21,428	21,429	8/11/2023		
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	(\$646,418.36)	(\$473,992.58)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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	(\$235,783.64)	(\$230,105.81)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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	\$4.86	\$4.74	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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	(\$188,198.58)	(\$109,774.61)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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	(\$1,372,500.64)	(\$1,514,963.89)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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)			(\$934,951.48)	(\$513,142.62)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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	(\$34,844.80)	(\$34,005.72)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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	(\$9,885.54)	(\$9,647.49)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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	(\$20,419.40)	(\$19,927.69)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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	(\$41,101.06)	(\$40,111.32)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. 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			(\$104,786.06)	(\$109,272.43)	8/11/2023	Balance reviewed and authority to amortize requested in A.21-07-001 and authorized in D.23-04-004. 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 following Water Division Resolution requested in Great Oaks' Advice Letter 318-W is issued. Resolution is expected to authorized Great Oaks to amortize balance using Excess Usage Surcharges, rather than a surcharge on customer bills. Balance may be combined with balances in other balancing and/or memorandum accounts.

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