

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution or Advice Letter</u>	<u>Under/(Over) Collection Balance as of End of December 2025</u>	<u>Under/(Over) Collection Balance as of End of December 2024</u>	<u>Date Last Reviewed</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>Notes or Comments</u>
<u>Great Oaks Water Company</u>	Total number of active connections per 2024 Annual Report was 21,415					12/31/2024		
	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	\$593,227.91	\$396,335.98	2/10/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	No issues on this account
	Groundwater Charges Other Than Agricultural Irrigation	Tracks costs related to groundwater charges other than agricultural irrigation	Public Utilities Code \$792.5	\$0.00	\$0.00	2/10/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	No issues on this account
	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code \$792.5	\$0.00	\$0.00	2/10/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	No issues on this account
	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	\$36,549.95	(\$32,390.91)	2/10/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	Interest calculation was changed to include prior interest accrual. Interest is compounded.
	M-WRAM Balancing Account	Tracks the tiered quantity rate revenues against revenue that would have been collected under uniform quantity rates	D.13-05-020; D. 13-05-027	\$221,446.86	\$2.36	2/10/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	This account is and should have been a balancing account, instead of a memorandum account. Great Oaks will start including this account in the semi-annual report.
	Drinking Water Fees Balancing Account (DWFBA)	Track the difference between actual and authorized drinking water fees charged by the State Water Resources Control board.	AL 321-W	\$71,860.95	\$35,899.11	2/10/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	Interest calculation was changed to include prior interest accrual. Interest is compounded.

Semi-Annual Balancing Account Report - Details

1 Balancing accounts with a Semiannual-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.

There is no balancing account with a balance that is more than 10 percent differential.

2 Balancing accounts with an authorized revenue amount that is in the 25th percentile of all balancing accounts.

This has never been a clear-enough question to answer. All of Great Oaks' balancing accounts are shown on the previous tab.

3 Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time.

None.

4 Balancing accounts that have not been reviewed in the previous three years.

None