Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Under/(Over) Collection Balance as of End of December 2025	Under/(Over) Collection Balance as of End of June 2026	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
	Total number of active connections per 2025 Annual Report was 21,435					12/31/2024		
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	$593,227.91	$31,431.47	8/13/2026	Advice Letter 336-W was approved to amortize $593,227.91 over the next twelve months beginning April 2026.	No issues on this account
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	$0.00	$0.00	8/13/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	No issues on this account
Great Oaks Water Company	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code §792.5	$0.00	$0.00	8/13/2026	CPUC issued an audit report on January 2026 for Great Oaks Balancing Accounts.	No issues on this account
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	$36,549.95	$108,741.29	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.
Great Oaks Water Company	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	$428,987.93	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.
Great Oaks Water Company	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	$73,187.77	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.

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

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.**

None

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

Currently the M-WRAM account is above the 25th percentile of all balancing accounts.

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

M-WRAM account.

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

None