

<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 2024</u>	<u>(Under)/Over Collection Balance as of End of June 2024</u>	<u>Date Last Reviewed</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>Notes or Comments</u>
	Total number of active connections per 2023 Annual Report was 21,418				21,417	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	(\$396,335.98)	(\$1,027,040.35)	12/31/2024	Advice Letter 326-W-A was approved on December 31, 2024 to amortize the under-collection balance of \$891,512.40 as of 3/31/2024.	The current under-collection balance as of December 31, 2024 includes expenses from April 2024 forward.
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	(\$248,658.37)	12/31/2024	Advice Letter 326-W-A was approved on December 31, 2024 to amortize the under-collection balance of \$247,560.85 as of 5/31/2024.	
Great Oaks Water Company	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code §792.5	\$0.00	\$5.12	12/31/2024	Advice Letter 326-W-A was approved on December 31, 2024 to amortize the over-collection balance of \$5.10 as of 5/31/2024.	
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	\$32,387.77	(\$291,818.18)	12/31/2024	Advice Letter 326-W-A was approved on December 31, 2024 to amortize the under-collection balance of \$290,532.28 as of 5/31/2024.	The current under-collection balance as of December 31, 2024 includes expenses from June 2024 forward.
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	\$566,531.19	(\$1,200,457.71)	12/31/2024	Advice Letter 326-W-A was approved on December 31, 2024 to amortize the under-collection balance of \$1,200,457.71 as of 12/31/2023.	This account was requested to be closed in the 2024 GRC proceeding. Proposed decision is still pending.
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	(\$35,899.11)	(\$50,782.00)	12/31/2024	Advice Letter 326-W-A was approved on December 31, 2024 to amortize the under-collection balance of \$50,568.04 as of 5/31/2024.	