

Great Oaks Water Company

<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 June 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>
	Total number of active connections per 2024 Annual Report was 21,415					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	\$638,410.92	\$396,335.98	6/30/2025	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 May, June, and July balances are incomplete due to the delay in PG&E billing.
	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	6/30/2025	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.	
	Groundwater Charges, Agricultural Irrigation	Tracks costs related to agricultural irrigation	Public Utilities Code \$792.5	\$0.00	\$0.00	6/30/2025	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.	
	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	\$6,533.68	(\$32,387.77)	6/30/2025	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.	
	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	\$0.00	\$0.00	6/30/2025	W approved 7/24/25 approved the removal of this balancing account. Advice Letter 326-W-A was approved on December 31, 2024 to amortize the under-collection	This balancing account was tracking at the time a decision from the general rate case was pending. The decision was issued in June 2025 to approve the closing of this account.
	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	\$36,795.53	\$35,899.11	6/30/2025	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.	
Totals				\$681,740.13	\$399,847.32			

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