Ratemaking Area	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of June 30, 2025	Balance as of December 31, 2025	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Latest Authorized Revenue %	2025 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential	Most Recent Conducted Review/Audit (either GRC or other method)	Notes or Comments
Arden Cordova	American Recovery and Rinvestment Act Balancing Account	This account tracks the 20-year surcharge in the Arden Cordova District to repay $4.3 million of an $8.6 dollar loan under the Safe Drinking Water State Revolving Fund Law of 1997 and the American Recovery and Reinvestment Act of 2009.	Resolution No. W-4810; and Advice Letter 1570	$ 220,982	$ 261,546	15.5%	$ 24,275	-977.4%	$ 20,090,798	1.3%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)	2023
All	Pension and Benefits Balancing Account	This account tracks the difference between authorized pension costs included in rates (based on ERISA minimum funding levels) and actual pension costs based on Accounting Standard Codification.	D.10-11-035; and Advice Letter 1419	$ 1,254,194	$ 2,051,445	38.9%	$ 1,236,744	-65.9%	$ 465,395,875	0.4%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)	2023
All	Customer Assistance Program Balancing Account	This account tracks CAP (low income program for water) discounts, program costs, and revenues.	D.02-01-034; and D.08-01-043	$ (10,230,732)	$ (10,581,737)	3.3%	$ (4,180,841)	-153.1%	$ 465,395,875	-2.3%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)	2023
All	WRAM/MCBA	This account tracks the difference between Commission approved water revenue and actual water revenues along with Commission approved supply expenses versus actual supply expense.	D.08-08-030; and D.09-05-005	$ (18,341,142)	$ (8,407,468)	-118.2%	$ (24,846,904)	66.2%	$ 465,395,875	-1.8%	Audited in Advice Letter 1958	
Clearlake	Clearlake Supply Cost Balancing Account	Offset of Purchased Water and Electricity costs	D.16-12-067; and Advice Letter 1705	$ (155,808)	$ (138,257)	-12.7%	$ (36,906)	-274.6%	$ 3,345,612	-4.1%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)	2023
All	General Ratemaking Area Balancing Account	This account aggregates small residual dollar amounts from expired authorized amortizations and other authorized dollar amounts (e.g. intervener compensation awards) for subsequent amortization at the ratemaking area level.	D.19-05-044; and Advice Letter 1774	$ 454,424	$ 487,395	6.8%	$ 307,495	-58.5%	$ 465,395,875	0.1%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)	2023
All	Drinking Water Fees Balancing Account	The purpose of the Drinking Water Fees Balancing Account (DWFBA) is to track the difference between all actual fees charged by the State Water Resources Control Board (Water Board) that vary from the adopted fees in authorized rates.	Advice Letters 1868, 1912	$ (1,470,572)	$ (1,161,861)	-26.6%	$ (734,170)	-58.3%	$ 465,395,875	-0.2%	This account was converted from a Memorandum Account to a Balancing Account in Advice Letter 1912-W, approved on December 27, 2023. This account was audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)	2023
All	Monterey-WRAM	The purpose of this balancing account is to track the quantity rate revenues recorded under each residential tiered rates schedule against the revenues that would have been recorded under a single quantity rate.	D.25-01-036, Advice Letter 1970	$ (272,424)	$ 339,853	180.2%			$ 462,050,263	0.1%	This is a new account and it has not been audited; only applies to RMAs with residential Tier rates (all except Clearlake)	NA
All	Incremental Cost Balancing Account -All Supply	The purpose of the Incremental Cost Balancing Account (ICBA) is to record the difference between the actual costs of (purchased water, purchased electricity, and pump tax) and the adopted costs reflected in rates each month so that these differences can be trued-up after Commission review and approval.	D.25-01-036, Advice Letter 1988	$ 662,177	$ (84,641)	882.3%			$ 465,395,875	0.0%	This is a new account and it has not been audited.	NA

ncing Accounts have been reviewed within the last thre

	WRAM/MCBA- breakdown by Rate Marking Area	WRAM, tracks the difference between Commission approved water revenue and actual water revenues along with Commission approved supply expenses versus actual supply expense.		Balance as of June 30, 2025	Balance as of December 31, 2025	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Latest Authorized Revenue %	2025 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential		
	Arden			$ (643,589)	$ (127,519)	-404.7%	$ (896,662)	85.8%	$ 20,090,798	-0.6%		
	Bay Point			$ 146,702	$ 11,650	-1159.2%	$ 264,003	95.6%	$ 8,494,144	0.1%		
	Los Osos			$ (266,410)	$ (153,916)	-73.1%	$ (330,732)	53.5%	$ 5,772,019	-2.7%		
	Santa Maria			$ (1,900,878)	$ (1,052,157)	-80.7%	$ (2,355,659)	55.3%	$ 21,131,848	-5.0%		
	Simi Valley			$ (428,191)	$ (86,082)	-397.4%	$ (644,489)	86.6%	$ 18,831,756	-0.5%		
	R2			$ (4,490,701)	$ (826,814)	-443.1%	$ (7,329,066)	88.7%	$ 198,042,478	-0.4%		
	R3			$ (10,758,075)	$ (6,172,629)	-74.3%	$ (13,554,299)	54.5%	$ 189,687,221	-3.3%		
	Total			$ (18,341,142)	$ (8,407,468)	-118.2%	$ (24,846,904)	66.2%	$ 462,050,263	-1.8%		