Report on Summary of Balancing Account

For

Class A and B Water Investor-Owned Utilities

For the Six-Month Period Ending June 30, 2026

This is the Semi-Annual Balancing Account Report on the status of balancing accounts[1] for the Class A and B Water Investor-Owned Utilities (IOU) for the six-month period ending June 30, 2026. Pursuant to Public Utilities Code §792.5 (c), the Commission is to maintain an inventory of all Class A and B large Water IOUs' balancing accounts.

Summary

The total number of balancing accounts for Class A IOUs is 114, a decrease of 11 balancing accounts from the number reported as of December 31, 2025 (see Table 1).

The total number of balancing accounts for Class B IOUs is 25, unchanged from the number reported as of December 31, 2025 (see Table 1). In addition, the following reporting requirements specified in Public Utilities Code § 792.5(e) are included for all Class A and B water utilities:

1) Balancing accounts with a Semiannual-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount (Table 2).
2) Balancing accounts with an authorized revenue amount that is in the 25th percentile of all balancing accounts (Table 3).
3) Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (Table 4).
4) Balancing accounts that have not been reviewed in the previous three years (Table 5).

The utilities' responses to these reporting requirements are listed in Tables 2 through 6 of this report. This report uses the correct names for all balancing accounts, as approved in the corresponding preliminary statements.

[1] The balancing accounts names of all the accounts are listed at the end of the report in Table 6.

Table 1. Total Number of Balancing Accounts for class A and B Water Utilities.

		Utility Name	Total No. of accounts as of December 31, 2025	Total No. of accounts as of June 30, 2026	Comments
Class A	**1**	Liberty Utilities (Apple Valley Ranchos)	14	14	No changes
	2	California American Water Company	22	17	Five accounts closed, see next page for an explanation.
	3	California Water Service Company	18	20	Seven closed and nine opened accounts, see next page for an explanation.
	4	Golden State Water Company	9	7	Two accounts closed and merged into one, and one other account closed, see next page for an explanation.
	5	Great Oaks Water Company	6	6	No changes
	6	Liberty Utilities (Park Water Company)	9	9	No changes, except for a note, see next page for an explanation.
	7	San Gabriel Valley Water Company	20	18	Two accounts closed, see next page for an explanation.
	8	San Jose Water Company	9	9	No changes
	9	Suburban Water Systems	18	14	Four accounts were closed, see next page for an explanation.
Total Class A Balancing Accounts			125	114	Decrease of 9 accounts.
Class B	**1**	Alisal Water Company	5	5	No changes
	2	Bakman Water Company	4	4	No changes
	3	Del Oro Water Company	16	16	No changes
Total Class B Balancing Accounts			25	25	

Water Audits Reports

Liberty Utilities (Apple Valley)

Apple Valley lists four accounts under its WRAM/MCBA for 2019, 2020, 2021, and 2022. In the notes section, Apple Valley states that, following a final decision in A.24-01-002, Liberty will file an advice letter to amortize the remaining balances and close the accounts. The final decision (D.26-05-032) was published on May 15, 2026. On October 21, 2026, Apple Valley filed Advice Letter 294, requesting authorization to amortize various balancing and memorandum accounts, including the WRAM/MCBA, and to close the accounts.

California American Water Company

Cal Am reported that the following balancing accounts were closed as directed by CPUC Decision D.24-12-025:

1. California American Water Conservation Surcharge Balancing Account-All Districts.
2. Hillview Water Treatment Balancing Account.
3. East Pasadena Purchased Power Balancing Account
4. East Pasadena Pumping Assessment Cost Balancing Account
5. East Pasadena Purchased Water Balancing Account.

California Water Service Water Company (Cal Water)

Cal Water closed seven accounts and opened nine accounts.

The seven closed accounts are listed below:

1. Water, Pump Tax, and Power ICBA for 2023
2. Water ICBA 2024
3. Pump Tax ICBA 2024
4. Power ICBA 2024
5. Water ICBA 2025
6. Pump Tax ICBA 2025
7. Power ICBA 2025

The nine accounts opened as approved in the preliminary statement are listed below:

1. **Conservation Expense One-Way Balancing Account 6 (CEBA 6)** (previously named "Conservation Expenses Balancing 2024 GRC (CEBA 6)"), a one-way balancing account that records water conservation program costs from 2026 through 2028.

2. **Pension Cost Balancing Account (PCBA 6)** (previously named "Pension 2024 GRC (PCBA 6)") tracks the difference between actual and authorized pension costs from 2025 through 2028.

3. **Health Cost Balancing Account 6 (HCBA 6)** (previously named "Health Cost BA – 2024 GRC (HCBA 6)") tracks 85% of the difference between actual and authorized health care costs for 2026 to 2028.

4. **ICBA Surcharges** (previously named "Water, Pump Tax, and Power ICBAs for 2024") reflects the balances of the closed Water ICBA, Power ICBA, and Pump Tax ICBA accounts incurred in each ratemaking area in 2024.

5. **ICBA Surcharges** (previously named "Water, Pump Tax, and Power ICBAs for 2025") also reflects the net balances of the closed Water ICBA, Power ICBA, and Pump Tax ICBA accounts incurred in each ratemaking area in 2025.

6. **Purchased Water Incremental Cost Balancing Account (ICBA)** (previously named "Water ICBA 2026") tracks the difference between the actual cost of purchased water and the cost approved in rates.

7. **Pump Tax Incremental Cost Balancing Account (ICBA)** (previously named "Pump Tax ICBA 2026") tracks the difference between actual pump-tax costs and the costs approved in rates.

8. **Purchased Power Incremental Cost Balancing Account (ICBA)** (previously named "Power ICBA 2026") tracks the difference between the actual cost of power for water operations and the cost approved in rates.

9. **Liability Insurance Balancing Account (LIBA)**, a two-way balancing account that tracks the difference between forecast and actual third-party premium expenses for general liability, excess liability, and umbrella insurance policies.

Golden State Water Company

On March 4, 2026, Golden State filed Advice Letter 1993, requesting authorization to amortize the net combined balances of the following two balancing accounts for calendar year 2025 and consolidate them into a single account:

1. Monterey Water Revenue Adjustment Mechanism and
2. Incremental Cost Balancing Account

In addition, Golden State closed the Clearlake Supply Cost Balancing Account, which had no balance. On March 11, 2026, Golden State filed Advice Letter 1994, requesting authorization to transfer the residual balances in various balancing and memorandum accounts, including the Clearlake Supply Cost Balancing Account, to the General Ratemaking Area Balancing Account and to close the related preliminary statements.

Liberty Utilities (Park Water)

Park Water lists the 2022 WRAM/MCBA in its balancing-account report and notes that the 18-month authorized surcharge, effective April 7, 2023, has expired. However, Liberty (Park Water) states that, once a final decision is issued in Application A.24-01-002, the utility will file an advice letter to amortize the remaining balance and close the account. The final decision (D.26-05-032), as revised by Decision D.26-08-012, was published on May 15, 2026. On October 21, 2026, Park Water filed Advice Letter 353, requesting authorization to amortize various balancing and memorandum accounts as ordered in D.26-05-032, including its WRAM/MCBA, Consolidated Expense Balancing Account, and Incremental Cost Balancing Account, and close the accounts.

San Gabriel Valley Water Company

San Gabriel closed the following two accounts, which are not listed in its report:

1. The LA-Water Revenue Adjustment Mechanism (WRAM), for the Los Angeles County Division.
2. The FWC-Water Revenue Adjustment Mechanism (WRAM) for the Fontana Water Company Division.

Suburban Water Systems

Suburban Water closed the four accounts listed below.

Advice letter 364 requesting authorization to amortize the balances of the following two accounts that were filed on February 22, 2022:

1. Volume Related Cost Balancing Account-(Purchased Power, Purchased Water, and Pumped Water) AL 364, for San Jose Hills Service Area.
2. Volume Related Cost Balancing Account-(Purchased Power, Purchased Water, and Pumped Water) AL 364-Whittier La Mirada Service Area.

Advice Letter 335, filed on June 6, 2019, requested authorization to amortize the respective balances of the following two accounts:

3. Recycled Water Balancing Account-AL 335 for its San Jose Hills Service Area.
4. Employee Health Balancing Account-AL 335 for both San Jose Hills and Whittier La Mirada Service Areas.

Table 2. *Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account's authorized revenue amount.* [2]

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Liberty Utilities (Apple Valley Ranchos)	Liberty Utilities (Apple Valley Ranchos) does not have any accounts that meet this criterion.		
California American Water Company	Other Post-Employment Benefits - All Districts	-$471,276	-$510,413
	Pension Balancing Account-All Districts	$2,486,581	$3,015,683
	San Clemente Dam Project Balancing Account	$52,909,922	$51,487,940
	Conservation Balancing Account-All Districts	-$7,090	-
	Water Revenue Adjustment Mechanism/MCBA	$1,167,497	$764,699
	Monterey WW Purchased Power BA	-$172,637	-$177,874
	Seaside Groundwater Basin Balancing Account[3]	$166,904	$188,443
	Consolidated Expense Balancing Account (CEBA)	-$268,247	-$1,239,395
	SDWSRF Loan Repayment BA	$23,956	$24,345

[2] Authorized revenue amount is interpreted as the most recent balance authorized for amortization (i.e., amortization revenues), or the balance reviewed in the utility's last GRC, whichever is more recent. Table 2 lists the accounts with a semi-annual ending balance with more than 10% differential from the "authorized revenue amount".

[3] The balance previously reported of the amount of $16,682 is not the correct amount, the correct balance is $91,096, see the note on page no. 4 of this report.

Table 2. *Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account's authorized revenue amount.*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
California American Water Company	Customer Assistance Program Balancing Account (CAP) -All Districts	$1,966,146	$2,269,707
	Group Insurance Balancing Account	-$2,884,520	-$3,464,557
	PP & PW Incremental Cost Balancing Accounts	-$236,950	$514,253
	Conservation Adjustment for Rate Tier Designs Mechanism (CART)	$17,732,860	$23,138,638
	Fruitridge Vista SDWSRF Balancing Account – Loan D.06-04-073	$109,874	$109,877
	Fruitridge Vista SDWSRF Balancing Account loan D.10-05-043	$234,825	$234,831
California Water Service Company	Conservation Expense One-Way Balancing Account 5 (CEBA 5) (Previously named "Conservation 2021 GRC (CEBA 5)	-$5,202,340	-$4,937,935
	Conservation Expense One-Way Balancing Account 6 (CEBA 6) (Previously named "Conservation Expenses Balancing 2024 GRC (CEBA 6)")	NA	-$3,064, 438
	Pension Cost Balancing Account (PCBA 5) (Previously named "Pension 2021 GRC (PCBA 5)")	-$17,836,731	-$18,246,929

Table 2. *Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account's authorized revenue amount.*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
California Water Service Company	Pension Cost Balancing Account (PCBA 6) (Previously named "Pension 2024 GRC (PCBA 6))	NA	-$918,512
	Health Cost Balancing Account 5 (HCBA 5) (Previously named "Health Cost BA 2021 GRC (HCBA 5)")	-$4,149,219	-$4,293,649
	Health Cost Balancing Account 6 (HCBA 6) (Previously named "Health Cost BA – 2024 GRC (HCBA 6)")	NA	-$1,758,158
	Rate Support Fund Balancing Account (RSF BA) (Previously named "RSF Balancing Account")	$719,863	$1,342,767
	Drinking Water Fees Balancing Account (DWFBA) (Previously named "Drinking Water Fees Balancing Account 2023 – 2026")	$3,066,294	$3,175,039
	Liability Insurance Balancing Account (LIBA)	NA	$453,979
Golden State Water Company	American Recovery and Reinvestment Act BA	$261,546	-$299,958
	Pension and Benefits BA	$2,051,445	-$3,909,406
	Customer Assistance Program BA	-$10,581,737	$11,880,988
	WRAM/MCBA	-$8,407,467	$785,496
	General Ratemaking Area BA	$487,395	$133,185
	Drinking Water Fees BA	-$1,161,861	$1,151,328
	M-WRAM/ICBA	$339,852	$1,701,748

Table 2. *Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account's authorized revenue amount.*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Great Oaks Water Company	Great Oaks does not have any accounts that meet this criterion.		
Liberty Utilities (Park Water Company)	Liberty Utilities (Park Water) does not have any accounts that meet this criterion.		
San Gabriel Valley Water Company	Water Cost Balancing Account for the Los Angeles County Division (previously named Water Cost)	-$167,104	-$130,667
	Power Cost Balancing Account for the Los Angeles County Division (Power Cost)	$155,950	-$129,585
	Customer Assistance Program (CAP) Balancing Account for the Los Angeles County Division [Customer Assistance Program (CAP)]	$1,294,701	$1,366,358
	Conservation Program Balancing Account for the Los Angeles County Division (Conservation Program)	$231,142	$308,906
	Previously Authorized Balances Balancing Account (PABBA) for the Los Angeles County Division [Previously Authorized Balances Balancing Account (PABBA)]	$7,220	-$54,009
	A.19.01.001/D.20.08.006 Interim Rates Balancing Account (A.19-01-001 Interim Rates Balancing Account)	-$248,379	-$185,003
	Water Rights Balancing Account for the Los Angeles County Division (Water Rights Balancing Account)	-$1,113,843	-$812,326

Table 2. *Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account's authorized revenue amount*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
San Gabriel Valley Water Company	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)	$4,136,483	$2,586,246
	Drought Lost Revenue Memorandum Account (DLRMA) (Drought Lost Revenue Balancing Account)	$9,442	$0
	Drinking Water Fees Balancing Account (DWFBA) for the Los Angeles County Division [Drinking Water Fees Balancing Account (DWFBA)]	$118,944	$155,524
	Water Cost Balancing Account for the Fontana Water Company Division (Water Cost)	-$13,395,992	-$9,980,748
	Power Cost Balancing Account for the Fontana Water Company Division (Power Cost)	-$866,436	-$1,217,192
	Customer Assistance Program (CAP) Balancing Account for the Fontana Water Company Division [Customer Assistance Program (CAP)]	$241,694	$40,380
	Conservation Program Balancing Account for the Fontana Water Company Division (Conservation Program)	-$496,064	-$32,750
	Previously Authorized Balances Balancing Account (PABBA) for the Fontana Water Company Division [Previously Authorized Balances Balancing Account (PABBA)]	-$63,089	-$375,771

Table *2.* *Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account's authorized revenue amount*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
San Gabriel Valley Water Company	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)	$2,889,501	$1,635,304
	Drought Lost Revenue Memorandum Account (DLRMA) [Drought Lost Revenue Balancing Account]	$161,307	$0
	Drinking Water Fees Balancing Account (DWBA) for the Fontana Water Company Division [Drinking Water Fees Balancing Account (DWFBA)]	$55,838	$71,337
San Jose Water Company	San Jose Water Company does not have any accounts that meet this criterion		
Suburban Water Systems	Suburban Water Systems does not have any accounts that meet this criterion		
Alisal Water Company	Alisal Water Company does not have any accounts that meet this criterion.		
Bakman Water Company	Purchased Power Balancing Account	$1,408,290	$1,515,531
	Purchased Water Balancing Account	$458,031	$500,525
	Water Quality Balancing Account	$103,968	$108,636
	California Department of Public Health User Fees Balancing Account	$101,121	$100,474
Del Oro Water Company	Lime Saddle-Purchased Power & Water BA	$84,400	$60,486
	Paradise Pines-Purchased Power & Water BA	$406,631	$310,084
	Magalia-Purchased Power & Water BA	$57,834	$69,730
	California Pines-Drought BA	-$12,154	-$12,154
	Paradise Pines-Drought BA	-$1,190,701	-$1,190,701
	River Island-Drought BA	-$48,393	-$48,393
	Metropolitan-Drought BA	-$6,056	-$6,056

Table 3. *Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts.*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Del Oro Water Company	Paradise Pines-Lost Revenue BA	-$543,115	-$543,115
	Lime Saddle-Lost Revenue BA	-$93,152	-$93,152
	Magalia-Lost Revenue BA	-$66,820	-$66,820
	Buzztail-Lost Revenue BA	-$8,153	-$8,153
Liberty Utilities (Apple Valley Ranchos)	Incremental Cost BA	$2,452,313	$2,785,109
	Pension Expense BA	-$149,514	-$671,997
	CARW Revenue Reallocation BA	$582,367	$621,406
California American Water Company	San Clemente Dam Project Balancing Account	$52,909,922	$51,487,940
California Water Service Company	Conservation Expense One-Way Balancing Account 5 (CEBA 5) (Previously named "Conservation 2021 GRC (CEBA 5)	-$5,202,340	-$4,937,935
	Pension Cost Balancing Account (PCBA 5) (Previously named "Pension 2021 GRC (PCBA 5)")	-$17,836,731	-$18.246,929
	General District Balancing Account (District BAs) (Previously named "District-Specific BAs")	$10,666,269	$12,596,177
	ICBA Surcharges (Previously named "Water, Pump Tax, and Power ICBAs for 2025")	-$1,360,937	$4,650,863
	Monterey-Style Water Revenue Adjustment Mechanism Balancing Account (M-WRAM) (Previously named "M-WRAM Balancing Account")	$46,611,306	$59,000,724
Golden State Water Company	Pension and Benefits BA	$2,051,445	-$3,909,406
	Customer Assistance Program BA	-$10,581,737	$11,880,988
Great Oaks Water Company	M-WRAM Balancing Account	$221,446	$428,987.93

Table 3. *Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts.*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Liberty Utilities (Park Water Company)	Monterey Water Revenue Adjustment Mechanism (MWRAM) Balancing Account	$4,665,743	$3,411,618
	Incremental Cost Balancing Account (ICBA)	$2,476,262	$2,737,365
	California Alternative Rates for Water (CARW) Revenue Reallocation Balancing Account (previously named CARW Revenue Reallocation BA)	-$1,554,654	-$1,598,457
San Gabriel Valley Water Company	Water Cost Balancing Account for the Fontana Water Company Division (Water Cost)	-$13,395,992	$9,980,748
	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)[4]	$4,136,483	$2,586,246
	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)[5]	$2,889,501	$1,635,304
	Drought Lost Revenue Memorandum Account (DLRMA) (Drought Lost Revenue Balancing Account)[6]	-$161,307	$0

[4] Los Angeles Division

[5] Fontana Water Company Division

[6] Fontana Water Company Division

Table 3. *Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
San Gabriel Valley Water Company	Water Cost Balancing Account for the Los Angeles County Division (Water Cost)	-$167,104	-$130,667
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	$8,553,516	$14,016,588
	Pension Expense Balancing Account	-$8,770,920	-$11,334,724
	Customer Assistance Program Balancing Account (CAP)	$3,696,327	$4,408,862
	Full Cost Balancing Account (FCBA)	$376,878	-$3,615,244
Suburban Water Systems	Volume Related Cost BA (PP, PW and PW AL 414) for San Jose Hills SA	$3,958,881	$2,839,112
	Volume Related Cost BA-PP, PW, and PW (AL 414) for Whittier La Mirada SA	$3,409,502	$2,472,306
	Water Adjustment Mechanism (WRAM) Balancing Accounts-(D2412030)-San Jose Hills SA	$1,574,323	$1,771,796
	Volume Related Cost Balancing Account (PP, PW, and PP) AL 414 for San Jose Hills SA	$3,958,881	$2,839,112

Table 3. *Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts.*

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Alisal Water Company	Alisal Water Company does not have any accounts that meet this criterion.		
Bakman Water Company	Purchased Power BA	$1,408,290	$1,515,531
Del Oro Water Company[7]	River Island District Drought BA	-$48,393	-$48,393
	Metropolitan District Drought BA	-$6,056	-$6,056
	Paradise Pines District-Lost Revenue BA	-$543,115	-$543,115
	Lime Saddle District Lost Revenue BA	-$93,152	-$93,152
	Magalia Lost Revenue BA	-$66,820	-$66,820
	Buzztail Lost Revenue BA	-$8,153	-$8,153

[7] All Drought and Lost Revenue Balancing Accounts list identical balances for the following reasons. The Lost Revenue Balancing Accounts were subject to legal proceedings involving PG&E, causing a delay in reaching a settlement. Del Oro Water Company's 2023 General Rate Case (GRC) was not finalized until July 11, 2024. In 2023, Del Oro Water Company confirmed receipt of 60% of the settlement amount, after deducting attorney fees. As a result, DOWC is considering refunding a portion of the Lost Revenue surcharge collected to its customers.

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Apple Valley Water Company	Pension Expense BA	-$149,514	-$671,997
	Monterey Water Revenue Adjustment Mechanism BA	$858,784	$567,964
California American Water Company[8]	WRAM/MCBA	$1,167,497	$764,699
	Consolidated Expense Balancing Account (CEBA)	-$268,247	-$1,239,395
	Purchased Power (PP) & Purchased Water Incremental Cost Balancing Accounts	-$236,950	$514,253
	Conservation Adjustment for Rate Tier Designs Mechanism (CART) BA	-$17,732,860	$23,138,638
	Hillview Grant Tax BA	-$95,804	-$125,703
California Water Service Company	Customer Assistance Program Balancing Account (CAP BA) (Previously named "CAP/LIRA Balancing Account")	$1,930,820	$254,259
	Rate Support Fund Balancing Account (RSF BA) (Previously named "RSF Balancing Account")	$719,863	$1,342,767

[8] California American Water Company interpreted the request as identifying those accounts that have experienced fluctuations of 20 percent or more relative to the previous semiannual balance, for account balances greater than $5,000.

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
California Water Service Company	Drinking Water Fees Balancing Account (DWFBA) (Previously named "Drinking Water Fees Balancing Account 2023 – 2026")	$3,066,294	$3,175,039
	Monterey-Style Water Revenue Adjustment Mechanism Balancing Account (M-WRAM) (Previously named "M-WRAM Balancing Account")	$46,611,306	$59,000,724
	ICBA Surcharges (Previously named "Water, Pump Tax, and Power ICBAs for 2024")	$3,179,765	$2,393,635
	ICBA Surcharges (Previously named "Water, Pump Tax, and Power ICBAs for 2025")	-$1,360,937	$4,650,863
	21 GRC Capital One-Way Balancing Account (21 GRC COBA) (Previously named Capital One-Way Balancing Account (21 GRC COBA")	-$145,265	-$3,861
Golden State Water Company	American Recovery and Reinvestment Act BA	$261,546	-$299,958
	Pension and Benefits BA	$2,051,445	-$3,909,406
	Customer Assistance Program BA	-$10,581,737	$11,880,988
	WRAM/MCBA	-8,407,467	$785,496

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Golden State Water Company	General Ratemaking Area BA	$487,395	$133,185
	Drinking Water Fees BA	-$1,161,861	$1,151,328
	Monterey Water Revenue Adjustment Mechanism (MWRAM) Balancing Account	$339,852	$1,701,748
Great Oaks Water Company	M-WRAM Balancing Account	$221,446	$428,987
Park Water Company	Group Pension BA	$677,002	$73,835
	Monterey WRAM BA	$4,665,743	$3,411,618
San Gabriel Valley Water Company	Water Cost Balancing Account for the Los Angeles County Division (Water Cost)	-$167,104	-$130,667
	Conservation Program Balancing Account for the Los Angeles County Division (Conservation Program)	$231,142	$308,906
	Previously Authorized Balances Balancing Account (PABBA) for the Los Angeles County Division [Previously Authorized Balances Balancing Account (PABBA)]	$7,220	-$54,009

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
San Gabriel Valley Water Company	Power Cost Balancing Account for the Los Angeles County Division (Power Cost)	$155,950	-$129,585
	A.19.01.001/D.20.08.006 Interim Rates Balancing Account (A.19-01-001 Interim Rates Balancing Account)[9]	-$248,379	-$185,003
	Drinking Water Fees Balancing Account (DWFBA) for the Los Angeles County Division [Drinking Water Fees Balancing Account (DWFBA)]	$118,944	$155,524
	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)[10]	$4,136,483	$2,586,246
	Drought Lost Revenue Memorandum Account (DLRMA) (Drought Lost Revenue Balancing Account)[11]	$9,442	$0
	Water Rights Balancing Account for the Los Angeles County Division (Water Rights Balancing Account)	-$1,113,843	-$812,326

[9] Los Angeles County Division

[10] Los Angeles County Division

[11] Los Angeles County Division

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
San Gabriel Valley Water Company	Water Cost Balancing Account for the Fontana Water Company Division (Water Cost)	-$13,395,992	-$9,980,748
	Conservation Program Balancing Account for the Fontana Water Company Division (Conservation Program)	-$496,064	-$32,750
	Previously Authorized Balances Balancing Account (PABBA) for the Fontana Water Company Division [Previously Authorized Balances Balancing Account (PABBA)]	-$63,089	-$375,771
	Customer Assistance Program (CAP) Balancing Account for the Fontana Water Company Division [Customer Assistance Program (CAP)]	$241,694	$40,380
	Power Cost Balancing Account for the Fontana Water Company Division (Power Cost)	-$866,436	-$1,217,192
	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)[12]	$2,889,501	$1,635,304

[12] Fontana Water Company Division

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
San Gabriel Valley Water Company	Drought Lost Revenue Memorandum Account (DLRMA) [Drought Lost Revenue Balancing Account][13]	-$161,307	$0
	Drinking Water Fees Balancing Account (DWBA) for the Fontana Water Company Division [Drinking Water Fees Balancing Account (DWFBA)]	$55,838	$71,337
San Jose Water Company	Full Cost Balancing Account (FCBA)	$376,878	-$3,615,244
	Pension Expense Balancing Account	-$8,770,920	-$11,334,724
	Drinking Water Fees Balancing Account (DWFBA)	$481,397	$209,490
	Group Insurance Balancing Account (GIBA)	$764,861	$1,032,310
	SRF Loan I Balancing Account	-$22,152	-$22,498
	SRF Loan II Balancing Account	$91,484	$62,516
	2024 GRC Balancing and Memorandum Account Amortization	$1,162,890	$64,481
	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	$8,553,516	$14,016,588

[13] Fontana Water Company Division

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area, WLM SA	Volume Related Cost BA (PP, PW, and PW (AL 414) for San Jose Hills SA	$3,958,881	$2,839,112
	Volume Related Cost BA (PP, PW, and PW (AL 414) for Whittier La Mirada SA	$3,409,503	$2,472,306
	Recycled Water BA (AL 414)	$83,064	$65,227
	Volume Related Cost BA (PP, PW, and PW (AL 418) for San Jose Hills SA	$2,537,105	$1,421,237
	Volume Related Cost BA (PP, PW, and PW (AL 418) for Whittier La Mirada SA	$1,044,252	$586,351
	Volume Related Cost Balancing Account-Purchased Power, Purchased Water, and Pumped Water-Reserve Account	$1,247,150	$2,837,282
	Volume Related Cost Balancing Account for Purchased Power, PW, and PW- Reserve Account	$503,791	$933,266
	Sativa Production Cost BA for Whittier La Mirada SA	$358,298	$201,185
	Conservation Expenses One-Way BA for both San Jose Hills SA and for Whittier La Mirada SA	$5,374	-$76,918

Table 4. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of December 31, 2025	Balance as of June 30, 2026
Alisal Water Company	Alisal Water Company does not have any accounts that meet this criterion.		
Bakman Water Company	Bakman Water Company does not have any accounts that meet this criterion.		
Del Oro Water Company	Lime Saddle-Purchased Power and Water	$84,400	$60,486
	Magalia-Purchased Power and Water	$57,834	$69,730

Table 5. *Balancing accounts that have not been reviewed in the previous three years.*

Utility Name	Balancing Account Name and Balance (if applicable)
Liberty Utilities (Apple Valley Ranchos)	All accounts have been reviewed over the past 3 years.
California American Water Company	All of California American Water's Balancing Accounts were either reviewed in its most recent approved general rate case (D.24-12-025) or in advance letter filings within the previous three years.
California Water Service Company	All active accounts have been reviewed within the past 3 years.
Golden State Water Company	All accounts have been reviewed over the past 3 years.
Great Oaks Water Company	All accounts were reviewed by the CPUC Audit branch staff, the CPUC issued an audit report on January 2026 for Great Oaks Water Company.
Liberty Utilities (Park Water Company)	All accounts have been reviewed over the past 3 years.
San Gabriel Valley Water Company	According to San Gabriel, all balancing accounts have been reviewed by the Water Division through the advice letter process or in San Gabriel's most recent general rate case A.25-01-001 within the previous three years. In addition, in 2025 the CPUC's Utility Audits Branch conducted an audit of San Gabriel's balancing accounts for the year 2023, with no findings.
San Jose Water Company	All accounts were reviewed in the 2024 GRC for San Jose Water Company.
Alisal Water Company	All accounts were reviewed in- the 2026 CPUC Audit Division or Advice Letters filed within the last three years.
Bakman Water Company	All accounts were reviewed in the 2023 Balancing Account Audit-completed in June 2024.

Table 5. *Balancing accounts that have not been reviewed in the previous three years*

Utility Name	Balancing Account Name and Balance (if applicable)
Del Oro Water Company	The following balancing accounts have not been reviewed within the last three years: • California Pines District-Drought Balancing Account • Magalia District-Drought Balancing Account • Strawberry District-Drought Balancing Account • Paradise Pines District-Drought Balancing Account • River Island District-Drought Balancing Account • Johnson Park District-Drought Balancing Account • Country Estates District-Drought Balancing Account • Metropolitan District-Drought Balancing Account • Paradise Pines District-Revenue Balancing Account • Lime Saddle District- Revenue Balancing Account • Magalia District- Revenue Balancing Account • Buzztail District-Revenue Balancing Account
Suburban Water Systems	According to Suburban Water System, the following reserve accounts have not been reviewed: • Volume Related Cost Balancing Account (Purchased Power, Purchased Water and Pumped Water) - **Reserve Account**-for San Jose Hills Service Area • Water Revenue Adjustment Mechanism Balancing Account-**Reserve Account**-for San Jose Hills Service Area • Volume Related Cost Balancing Account (Purchased Power, Purchased Water and Pumped Water) - **Reserve Account**-for La Mirada Service Area • Water Revenue Adjustment Mechanism Balancing Account D.24-12-030 -**Reserve Account** (estimated for period September 2022 and December 2025) for La Mirada Service Area

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Balancing Account Name		Overcollection or Undercollection
Liberty Utilities (Apple Valley Ranchos)	1	2019 WRAM/MCBA	Undercollection
	2	2020 WRAM/MCBA	Undercollection
	3	2021 WRAM/MCBA	Overcollection
	4	2022 WRAM/MCBA	Overcollection
	5	CARW Revenue Reallocation BA	Undercollection
	6	Employee and Retiree Healthcare BA	Overcollection
	7	Pension Expense BA	Overcollection
	8	Conservation Expense One-Way Balancing Account (CEOWBA)	Overcollection
	9	Consolidated Expense Balancing Account (CEBA)	Overcollection
	10	Incremental Cost Balancing Account (ICBA) – Domestic Service	Undercollection
	11	Drinking Water Fees Balancing Account (DWFBA)	Undercollection
	12	Yermo Water Revenue Balancing Account	Undercollection
	13	Incremental Cost Balancing Account-Irrigation	Undercollection
	14	Monterey Water Revenue Adjustment Mechanism (MWRAM) Balancing Account	Undercollection
California American Water Company	1	OPEB Balancing Account - San Diego	Overcollection
		OPEB Balancing Account -Monterey	
		OPEB Balancing Account -Monterey WW	
		OPEB Balancing Account – Toro	
		OPEB Balancing Account – LA	
		OPEB Balancing Account -Ventura	
		OPEB Balancing Account -Sacramento	
		OPEB Balancing Account -Larkfield	
	2	Pension Balancing Account -San Diego	Undercollection
		Pension Balancing Account -Monterey	
		Pension Balancing Account -Monterey WW	
		Pension Balancing Account – Toro	
		Pension Balancing Account – LA	
		Pension Balancing Account – Ventura	
		Pension Balancing Account – Sacramento	
		Pension Balancing Account -Larkfield	
	3	San Clemente Dam Project BA	Undercollection
	4	WRAM/MCBA - San Diego	Undercollection
		WRAM/MCBA - Los Angeles	
		WRAM/MCBA – Ventura	
		WRAM/MCBA – Larkfield	
		WRAM/MCBA – Monterey	
		WRAM/MCBA - Monterey-Ambler	
		WRAM/MCBA - Monterey-Toro	
		WRAM/MCBA - Sacramento	
	5	Monterey WW Purchased Power Balancing Account	Overcollection
	6	Seaside Groundwater Basin Balancing Account	Undercollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Balancing Account Name		Overcollection or Undercollection
California American Water Company	7	Consolidated Expense Balancing Account - San Diego	Overcollection
		Consolidated Expense Balancing Account - Monterey Main	
		Consolidated Expense Balancing Account – Monterey Central	
		Consolidated Expense Balancing Account – Monterey WW	
		Consolidated Expense Balancing Account – LA	
		Consolidated Expense Balancing Account – Ventura	
		Consolidated Expense Balancing Account – Sacramento	
		Consolidated Expense Balancing Account – Larkfield	
	8	Safe Drinking Water State Revolving Fund (SDWSRF) Loan Repayment Balancing Account-Garrapata	Undercollection
	9	Customer Assistance Program CAP -San Diego	Undercollection
		Customer Assistance Program CAP – Ventura	
		Customer Assistance Program CAP -Sacramento	
		Customer Assistance Program CAP– Larkfield	
		Customer Assistance Program CAP – Monterey Main	
		Customer Assistance Program CAP - Monterey Central, Monterey WW, and – Los Angeles	
	10	Group Insurance - San Diego	Overcollection
		Group Insurance – Monterey	
		Group Insurance – Monterey WW	
		Group Insurance – Toro	
		Group Insurance – LA	
		Group Insurance – Ventura	
		Group Insurance – Sacramento	
		Group Insurance – Larkfield	
	11	Drinking Water Fees Balancing Account (DWFBA) – All Districts	Undercollection
	12	Purchased Power (PP) and Purchased Water (PW) Incremental Cost Balancing Account	Undercollection
	13	Conservation Adjustment for Rate Tier Designs Mechanism (CART)-All Districts	Undercollection
	14	Hillview State Revolving Fund (HSRF) Balancing Account	Undercollection
	15	Fruitridge Vista State Revolving Fund (SDWSRF)Balancing Account	Undercollection
	16	Fruitridge Vista State Revolving Fund (SDWSRF)Balancing Account	Undercollection
	17	Hillview Grant Tax Balancing Account	Overcollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Balancing Account Name		Overcollection or Undercollection
California Water Service Company	1	Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA) (Previously named "WRAM/MCBA")	No collection
	2	Conservation Expense One-Way Balancing Account 5 (CEBA 5) (Previously named "Conservation 2021 GRC (CEBA 5)	Overcollection
	3	Conservation Expense One-Way Balancing Account 6 (CEBA 6) (Previously named "Conservation Expenses Balancing 2024 GRC (CEBA 6)")	Overcollection
	4	Pension Cost Balancing Account (PCBA 5) (Previously named "Pension 2021 GRC (PCBA 5)")	Overcollection
	5	Pension 2024 GRC (PCBA 6) Pension Cost Balancing Account (PCBA 6)	Overcollection
	6	Health Cost Balancing Account 5 (HCBA 5) (Previously named "Health Cost BA 2021 GRC (HCBA 5)")	Overcollection
	7	Health Cost Balancing Account 6 (HCBA 6) (Previously named "Health Cost BA – 2024 GRC (HCBA 6)")	Overcollection
	8	Customer Assistance Program Balancing Account (CAP BA) (Previously named "CAP/LIRA Balancing Account")	Undercollection
	9	Rate Support Fund Balancing Account (RSF BA) (Previously named "RSF Balancing Account")	Undercollection
	10	General District Balancing Account (District BAs) (Previously named "District-Specific BAs")	Undercollection
	11	Drinking Water Fees Balancing Account (DWFBA) (Previously named "Drinking Water Fees Balancing Account 2023 – 2026")	Undercollection
	12	Monterey-Style Water Revenue Adjustment Mechanism Balancing Account (M-WRAM) (Previously named "M-WRAM Balancing Account")	Undercollection
	13	ICBA Surcharges (Previously named "Water, Pump Tax, and Power ICBAs for 2024")	Undercollection
	14	ICBA Surcharges (Previously named "Water, Pump Tax, and Power ICBAs for 2025")	Undercollection
	15	Purchased Water Incremental Cost Balancing Account (ICBA) (Previously named "Water ICBA 2026")	Overcollection
	16	Pump Tax Incremental Cost Balancing Account (ICBA) (Previously named "Pump Tax ICBA 2026)	Undercollection
	17	Purchased Power Incremental Cost Balancing Account (ICBA) (Previously named "Power ICBA 2026")	Overcollection
	18	21 GRC Capital One-Way Balancing Account (21 GRC COBA) (Previously named Capital One-Way Balancing Account (21 GRC COBA")	Overcollection
	19	Liability Insurance Balancing Account (LIBA)	Undercollection
	20	Lucerne Balancing Account (LIBA) (Previously named Lucerne BA")	Undercollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Balancing Account Name		Overcollection or Undercollection
Golden State Water Company	1	American Recovery and Reinvestment Act Balancing Account	Overcollection
	2	Pension and Benefits Balancing Account	Overcollection
	3	Customer Assistance Program Balancing Account	Undercollection
	4	WRAM/MCBA	Undercollection
	5	General Ratemaking Area Balancing Account ("GRABA")	Undercollection
	6	Drinking Water Fees Balancing Account	Undercollection
	7	M-WRAM/ Incremental Cost Balancing Account	Undercollection
Great Oaks Water Company	1	Purchased Power Balancing Account	Undercollection
	2	Groundwater Charges Other Than Agricultural Irrigation	No Collection
	3	Groundwater Charges, Agricultural Irrigation	No Collection
	4	Customer Assistance Program Surcharge Balancing Account	Undercollection
	5	Monterey WRAM Balancing Account	Undercollection
	6	Drinking Water Fees BA	Undercollection
Liberty Utilities (Park Water Company)	1	Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA) [previously named 2022 WRAM/MCBA]	Undercollection
	2	Incremental Cost Balancing Account (previously named Recycled Water-Incremental Cost BA)	Undercollection
	3	California Alternative Rates for Water (CARW) Revenue Reallocation Balancing Account (previously named CARW Revenue Reallocation BA)	Overcollection
	4	Conservation Expense One-Way Balancing Account (CEOWBA)	Overcollection
	5	Group Pension Expense BA	Undercollection
	6	Consolidated Expense Balancing Account (CEBA)	Overcollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name		Balancing Account Name		Overcollection or Undercollection
Liberty Utilities (Park Water Company)		7	Incremental Cost Balancing Account (ICBA)	Undercollection
		8	Drinking Water Fees Balancing Account (DWFBA)	Undercollection
		9	Monterey Water Revenue Adjustment Mechanism (MRAM) Balancing Account	Undercollection
San Gabriel Valley Water Company	Los Angeles County Division	1	Water Cost Balancing Account for the Los Angeles County Division (Water Cost)	Overcollection
		2	Power Cost Balancing Account for the Los Angeles County Division (Power Cost)	Overcollection
		3	Customer Assistance Program (CAP) Balancing Account for the Los Angeles County Division [Customer Assistance Program (CAP)]	Undercollection
		4	Conservation Program Balancing Account for the Los Angeles County Division (Conservation Program)	Undercollection
		5	Previously Authorized Balances Balancing Account (PABBA) for the Los Angeles County Division [Previously Authorized Balances Balancing Account (PABBA)]	Overcollection
		6	A.19.01.001/D.20.08.006 Interim Rates Balancing Account (A.19-01-001 Interim Rates Balancing Account)	Overcollection
		7	Drinking Water Fees Balancing Account (DWFBA) for the Los Angeles County Division [Drinking Water Fees Balancing Account (DWFBA)]	Undercollection
		8	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)	Undercollection
		9	Drought Lost Revenue Memorandum Account (DLRMA) (Drought Lost Revenue Balancing Account)	No collection
		10	Water Rights Balancing Account for the Los Angeles County Division (Water Rights Balancing Account)	Overcollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name		Balancing Account Name		Overcollection or Undercollection
San Gabriel Valley Water Company	Fontana Water Company Division	11	Water Cost Balancing Account for the Fontana Water Company Division (Water Cost)	Overcollection
		12	Power Cost Balancing Account for the Fontana Water Company Division (Power Cost)	Overcollection
		13	Customer Assistance Program (CAP) Balancing Account for the Fontana Water Company Division [Customer Assistance Program (CAP)]	Undercollection
		14	Conservation Program Balancing Account for the Fontana Water Company Division (Conservation Program)	Overcollection
		15	Previously Authorized Balances Balancing Account (PABBA) for the Fontana Water Company Division [Previously Authorized Balances Balancing Account (PABBA)]	Overcollection
		16	A.22.01.003 Interim Rates Balancing Account for the Los Angeles County and Fontana Water Company Division (A.22-01-003 Interim Rates Balancing Account)	Undercollection
		17	Drought Lost Revenue Memorandum Account (DLRMA) [Drought Lost Revenue Balancing Account]	No Collection
		18	Drinking Water Fees Balancing Account (DWBA) for the Fontana Water Company Division [Drinking Water Fees Balancing Account (DWFBA)]	Undercollection
San Jose Water Company		1	Full Cost Balancing Account Balancing Account (FCBA)	Overcollection
		2	Customer Assistance Program Balancing Account (CAP)	Undercollection
		3	Pension Expense Balancing Account	Overcollection
		4	Drinking Water Fees Balancing Account (DWFBA)	Undercollection
		5	Group Insurance Balancing Account (GIBA)	Undercollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name		Balancing Account Name		Overcollection or Undercollection
San Jose Water Company		6	SRF Loan I Balancing Account	Overcollection
		7	SRF Loan II Balancing Account	Undercollection
		8	2024 GRC Balancing and Memorandum Account	Undercollection
		9	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	Undercollection
Suburban Water Systems	San Jose Hills Service Area	1	Water Revenue Adjustment Mechanism Balancing Account (D2110024)	Overcollection
		2	Water Revenue Adjustment Mechanism Balancing Account [Reserve Account (D2412030)]	Undercollection
		3	Volume Related Cost Balancing Account - Purchased Power, Purchased Water, and Pumped Water (AL 414)	Undercollection
		4	Volume Related Cost Balancing Account - Purchased Power, Purchased Water, and Pumped Water (AL 418)	Undercollection
		5	Volume Related Cost Balancing Account-Purchased Power, Purchased Water, and Pumped Water-Reserve Account	Undercollection
		6	Recycled Water Balancing Account (AL 414)	Undercollection
Suburban Water Systems	Whittier La Mirada Service Area	7	Water Revenue Adjustment Mechanism (D2110024)	Overcollection
		8	Water Revenue Adjustment Mechanism-Reserve Account (D2412030)	Undercollection
		9	Volume Related Cost Balancing Account for PP, PW, and PW (AL 414) -La Mirada SA (AL 414)	Undercollection
		10	Volume Related Cost Balancing Account for PP, PW, and PW (AL 418) -La Mirada SA (Estimated Reserve Account Balance)	Undercollection
		11	Volume Related Cost Balancing Account for Purchased Power, PW, and PW- Reserve Account	Undercollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name		Balancing Account Name		Overcollection or Undercollection
Suburban Water	Whittier La Mirada	12	Sativa Production Cost Balancing Account (AL 418)	Undercollection
		13	Conservation Expenses One Way BA-(D1905029) for the San Jose and Whittier La Mirada Service Areas	Overcollection
		14	Drinking Water Fees Balancing Account (AL 395-W) for SJH & WLM SAs	Undercollection
Alisal Water Company		1	Water Quality Expenses BA	Undercollection
		2	SWRCB User Fee Balancing Account (also known as Department of Public Health User Fee)	Undercollection
		3	Water Revenue Adjustment BA	Undercollection
		4	Water Conservation Expense One Way BA	Undercollection
		5	Purchased Power Balancing Account	Undercollection
Bakman Water Company		1	Purchased Power BA	Undercollection
		2	Purchased Water BA	Undercollection
		3	Water Quality BA	Undercollection
		4	California Department of Public Health User Fees Balancing Account BA	Undercollection
Del Oro Water Company		1	Purchased Power and Water Balancing Account - River Island District	Undercollection
		2	Purchased Power and Water Balancing Account - Lime Saddle District	Undercollection
		3	Purchased Power and Water Balancing Account - Magalia District	Undercollection
		4	Purchased Power and Water Balancing Account - Paradise Pines District	Undercollection
		5	Drought Balancing Account - California Pines District	Overcollection
		6	Drought Balancing Account - Magalia District	Overcollection
		7	Drought Balancing Account - Strawberry District	No Collection
		8	Drought Balancing Account - Paradise Pines District	Overcollection
		9	Drought Balancing Account - River Island District	Overcollection

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Balancing Account Name		Overcollection or Undercollection
Del Oro Water Company	10	Drought Balancing Account - Johnson Park District	Overcollection
	11	Drought Balancing Account - Country Estates District	Overcollection
	12	Drought Balancing Account - Metropolitan District	Overcollection
	13	Lost Revenue Balancing Account Districts (LRBADS)-Paradise for Pines District	Overcollection
	14	Lost Revenue Balancing Account Districts (LRBADS)-Lime Saddle-Revenue BA	Overcollection
	15	Lost Revenue Balancing Account Districts (LRBADS)-Magalia District-Revenue BA	Overcollection
	16	Lost Revenue Balancing Account Districts (LRBADS)-Buzztail District-Revenue BA	Overcollection