Ratemaking Area	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 31, 2024	Balance as of June 30, 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)
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	$ 182,346	$ 220,982	21.2%	$ 24,275	-810.3%	$ 20,090,798	1.1%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)
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	$ 1,704,655	$ 1,254,194	-26.4%	$ 1,236,744	-1.4%	$ 465,395,875	0.3%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)
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	$ (8,834,238)	$ (10,230,732)	15.8%	$ (4,180,841)	-144.7%	$ 465,395,875	-2.2%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)
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	$ (28,611,252)	$ (18,341,142)	-35.9%	$ (24,846,904)	26.2%	$ 465,395,875	-3.9%	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	$ (162,794)	$ (155,808)	-4.3%	$ (36,906)	-322.2%	$ 3,345,612	-4.7%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)
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	$ 409,479	$ 454,424	11.0%	$ 307,495	-47.8%	$ 465,395,875	0.1%	Audited in GSWC's GRC Application No. 23-08-010 (D. 25-01-036)

Ratemaking Area	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 31, 2024	Balance as of June 30, 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)
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	$ (1,618,225)	$ (1,470,572)	-9.1%	$ (734,170)	-100.3%	$ 465,395,875	-0.3%	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
Accounts have been reviewed within the la											
	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 December 31, 2024	Balance as of End of June 30, 2025	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Latest Authorized Revenue %	2025 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential	
	Arden			$ (977,749)	$ (643,589)	-34.2%	$ (896,662)	28.2%	$ 20,090,798	-3.2%	
	Bay Point			$ 243,318	$ 146,702	-39.7%	$ 264,003	44.4%	$ 8,494,144	1.7%	
	Los Osos			$ (363,674)	$ (266,410)	-26.7%	$ (330,732)	19.4%	$ 5,772,019	-4.6%	
	Santa Maria			$ (2,602,502)	$ (1,900,878)	-27.0%	$ (2,355,659)	19.3%	$ 21,131,848	-9.0%	
	Simi Valley			$ (762,122)	$ (428,191)	-43.8%	$ (644,489)	33.6%	$ 18,831,756	-2.3%	
	R2			$ (8,998,132)	$ (4,490,701)	-50.1%	$ (7,329,066)	38.7%	$ 198,042,478	-2.3%	
	R3			$ (15,150,391)	$ (10,758,075)	-29.0%	$ (13,554,299)	20.6%	$ 189,687,221	-5.7%	
	Total			$ (28,611,252)	$ (18,341,142)	-35.9%	$ (24,846,904)	26.2%	$ 462,050,263	-4.0%	