

Golden State Water Company

		<u>Balancing Account Name</u>	<u>Balance as of End of June 30, 2018</u>	<u>Change From Previous Quarter (%)</u>	<u>Latest Authorized Revenue Amount</u>	<u>Authorized Revenue Amount Differential</u>	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Notes or Comments</u>
Total number of connections June 2018: 259,516 "()" denotes undercollection.	1	American Recovery and Reinvestment Act of 2009	\$ (258,481)	-4.2%	\$ (4,300,000)	6%	Audited in Advice Letter 1723-W, filed 11/16/2017	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	2	Well Study Balancing Account	\$ 24,065	-125.2%	\$ (375,000)	-6%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	3	Pension and Benefits Balancing Account	\$ 1,325,467	125.3%	\$ (3,578,177)	-37%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	4	California Alternative Rates for Water	\$ (4,569,764)	-17.9%	\$ (9,481,392)	48%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	5	Santa Maria Water Rights No. 1	\$ (96,197)	2.2%	\$ (468,426)	21%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	6	Santa Maria Water Rights No. 2	\$ (1,601,440)	-5.4%	\$ (1,728,072)	93%	Audited in Advice Letter 1722-W, filed 11/19/17	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	7	Randall-Bold Balancing Account	\$ (1,706,803)	3.0%	\$ (3,435,434)	50%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	8	City of Torrance Balancing Account	\$ 9,062	1.0%	\$ (88,220)	-10%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	9	WRAM/MCBA 1/	\$ (30,456,715)	-0.9%	\$ (41,442,745)	73%	Audited in Advice Letters 1739-W, 1740-W, 1741-W, filed 3/14/18 and 3/23/18. Advice Letter 1692-W, filed 3/13/17.	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	10	Arden Supply Costs Balancing Account	\$ 4,264	0.0%	\$ (98,003)	-4%	Audited in Advice Letter 1741-W, filed 3/23/2018	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
n State Water Company	11	Los Osos 2013 Phase-in Balancing Account	\$ (52,396)	4.2%	\$ (597,661)	9%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	12	Region 3 Rate Base Surcharge	\$ 19,645	-222.6%	\$ (99,817)	-20%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.

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Golde	13	Folsom Refund Residual	\$ 1,221	-0.2%	\$ 31,843	4%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	14	Bay Point(HSWTP) hill street water treatment facility	\$ (335,184)	3.0%	\$ (964,551)	35%	Audited in D.16-12-067	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
The following Balancing Accounts were treated in Advice Letter 1711-W. Their balances were consolidated and spread among the affected/applicable ratemaking areas.								
	15	Rule 14.1 Premium Charges Refund	See note /2	0.0%	\$ 108,458	0%	Audited in Advice Letter 1711-W, filed 7/10/17	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
	16	Clearlake Supply Cost Balancing Account	\$ 19,989	-228.4%	\$ (89,594)	0%	Audited in Advice Letter 1711-W, filed 7/10/17	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
		Settlement Agreement Balancing Account	See note /2		\$ 51,541	0%	Audited in Advice Letter 1711-W, filed 7/10/17	Please Note: This account was reviewed by ORA in GSWC's pending GRC Application No. 17-07-010.
1711-W		R1-Arden	\$ (2,750)	-3.0%				
1711-W		R1- Bay Point	\$ (13,385)	-65.4%				
1711-W		R1- Clearlake -exclude supply cost	\$ 3,614	-69.6%				
1711-W		R1- Los Osos	\$ (705)	-60.3%				
1711-W		R1- Santa Maria	\$ (2,101)	-55.2%				
1711-W		R1- Simi Valley	\$ (3,286)	-79.3%				
1711-W		Region 2	\$ (226)	0.0%				
1711-W		Region 3	\$ (12,716)	-80.1%				

1/ WRAM/MCBA Detail			
<u>WRAM/MCBA- breakdown by Rate Marking Area</u>	<u>Balance as of End of June 30, 2018</u>	<u>Change From Previous Quarter (%)</u>	<u>Latest Authorized Revenue Amount</u>
Arden	\$ (1,067,546)	-885.6%	\$ 162,752
Bay Point	\$ (546,879)	-33.1%	\$ (1,097,485)
Los Osos	\$ (958,395)	-10.0%	\$ (1,423,098)
Santa Maria	\$ (2,029,855)	-19.9%	\$ (3,260,878)
Simi Valley	\$ (96,158)	-395.1%	\$ 93,598
R2	\$ (23,875,826)	-5.3%	\$ (35,221,516)

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	R3	\$ (1,882,056)	48.9%	\$ (696,118)			

2/ The balance in this account was consolidated with the other BAMAs filed in AL 1711-W and were amortized among the applicable/specific ratemaking areas.