

Golden State Water Company	Rate-making Area	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2020	Balance as of End of December 31, 2020	Balance as of End of June 30, 2021	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Authorized Revenue Amount Differential	2021 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential	Most Recent Conducted Review/Audit (either GRC or other method)
Total number of connections June 30, 2021: 262,226	Arden Cordova	American Recovery and Reinvestment Act of 2009	This account tracks the 20-year surcharge in the Arden Cordova District to repay \$4.3 million of a \$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 W-4810, December 17, 2009 by AL No. 1341-W filed August 7, 2009.	\$ 216,700	\$ 167,710	\$ 120,955	-27.9%	\$ (336,159)	136.0%	\$ 15,084,083	0.8%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
"()" denotes undercollection.	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, filed December 1, 2010	\$ 1,256,689	\$ 1,016,162	\$ 314,590	-69.0%	\$ (347,015)	190.7%	\$ 337,977,629	0.1%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	Customer Assistance Program (formerly known as California Alternative Rates for Water)	This account tracks CAP (low income program for water) discounts, program costs, and revenues.	D.02-01-034; D.08-01-043	\$ 849,361	\$ 1,925,126	\$ 1,305,160	-32.2%	\$ 1,925,126	32.2%	\$ 337,977,629	0.4%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	WRAMMCBA 1/	This account tracks the difference between Commission approved water revenue and actual water revenues along with Commission approved supply expenses versus actual supply expense.	AL No. 1648-W thru 1650-W, Filed 2/22/16	\$ (30,715,370)	\$ (15,550,319)	\$ (23,260,138)	49.6%	\$ (13,309,236)	-74.8%	\$ 337,977,629	-6.9%	Audited in Advice Letters 1845-W (Region 1), 1846-W (Region 3), 1848-W (Region 2), 1849-W (Los Osos), which were filed on 2/22/2021, 2/22/2021, 3/17/2021, and 3/17/2021, respectively.
	Clearlake	Clearlake Supply Cost Balancing Account	Offset of Purchased Water and Electricity costs	NA	\$ 30,525	\$ 5,464	\$ 5,466	0.0%	\$ (89,594)	106.1%	\$ 2,656,403	0.2%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	Bay Point	Randall-Bold Balancing Account	This account tracks the \$4.7 million payment for the use of the Randall Bold Water Treatment Plant and the engineering construction cost index escalation as required by Section 1.2.2 of the Asset Lease Agreement with the CCWD.	AL No. 1444-W, filed April 27, 2011	\$ (1,263,861)	\$ (932,794)	\$ (656,874)	-29.6%	\$ (1,722,338)	61.9%	\$ 6,312,479	-10.4%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	Bay Point	Bay Point (HSWTP) Hill Street Water Treatment Plant	This account tracks the amortization of the un-depreciated Hill Street Water Treatment Facility investment. Additionally, a corresponding rate base adjustment has been made to reflect the removal of the Hill Street Treatment Plant from ratebase.	Advice Letter 1458, effective September 29, 2011.	\$ (183,515)	\$ (80,324)	\$ 853	-101.1%	\$ (338,340)	100.3%	\$ 6,312,479	0.0%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	2019 Interim Rates Memorandum Account	This account tracks the difference between the interim rates and the final Rates adopted by the Commission in D.19-05-044.	Advice Letters 1782 thru 1789, effective September 27, 2019	\$ (2,218,729)	\$ (370,769)	\$ (221,675)	-40.2%	\$ 5,580,662	104.0%	\$ 337,977,629	-0.1%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	General Rate-making Area Balancing Account ("GRABA")	This account aggregates small residual dollar amounts from expired authorized amortizations and other authorized dollar amounts (e.g. intervenor compensation awards) for subsequent amortization at the ratemaking area level.	D.19-05-044, Advice Letter 1774, effective June 8, 2019	\$ (21,861)	\$ 352,527	\$ 352,757	0.1%	\$ -	0.0%	\$ 337,977,629	0.1%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	Los Osos	Los Osos Groundwater Adjudication Memorandum Account	This account tracks legal expenses related to the adjudication of the Los Osos groundwater, pursuant to the Settlement Agreement in D. 10-12-059. Technical Group and the Twitchell Management Authority, which are required to monitor and protect GSWC's water rights in the adjudication of the Santa Maria Groundwater Basin.	D.10-12-059; and Advice Letter 1441-W, filed March 30, 2011	\$ (479,372)	\$ (392,115)	\$ (370,369)	-5.5%	\$ (672,490)	44.9%	\$ 4,112,649	-9.0%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	Arden Cordova	Aerjet Water Litigation Memorandum Account	This account tracks legal expenses incurred involving the contamination of the water supply used to service Arden Cordova customer service area.	D.05-07-045	\$ (7,744,785)	\$ (6,750,990)	\$ (6,115,524)	-9.4%	\$ (11,599,302)	47.3%	\$ 15,084,083	-40.5%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	2016 Interim Rates Memorandum Account	This account tracks the difference between the interim rates and the final Rates adopted by the Commission in D.16-12-067.	D.16-12-067; Advice Letters 1713-W thru 1720-W (pending)	\$ 211,321	\$ 458,966	\$ 459,124	0.0%	\$ (11,105,936)	104.1%	\$ 337,977,629	0.1%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	Santa Maria	Santa Maria Steelhead Recovery Plan Memorandum Account	This account tracks legal expenses related to the Steelhead Salmon Recovery Plan, pursuant to the Settlement Agreement in D. 10-12-059.	Advice Letter 1442, effective January 1, 2011.	\$ (310,756)	\$ (357,058)	\$ (359,139)	0.6%	\$ (45,603)	-687.5%	\$ 14,833,639	-2.4%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012

Golden State Water Company	Ratemaking Area	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2020	Balance as of End of December 31, 2020	Balance as of End of June 30, 2021	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Authorized Revenue Amount Differential	2021 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential	Most Recent Conducted Review/Audit (either GRC or other method)
	Los Osos	Los Osos Basin Management Committee Memorandum Account (LOBMCMA)	This account tracks GSWC's portion of the Basin Management Committee (BMC) expenses. The BMC was formed in accordance with the October 14, 2015 Stipulated Judgment in the San Luis Obispo County Superior Court, Case No. CV 040126. The BMC's purpose is to implement the Stipulated Judgment and the Basin Plan of the Los Osos Ground Water Basin and to engage in such other activities as may be necessary or appropriate to ensure their successful implementation, once a designated source(s) of funding has been established in accordance with all constitutional and statutory requirements, including Article 13 of the California Constitution. GSWC's share to be invoiced by the BMC is currently set at 38% of total BMC expenses.	Advice Letter 1655-W, filed April 12, 2016.	\$ (190,365)	\$ (227,600)	\$ (269,347)	18.3%	\$ (50,831)	-429.9%	\$ 4,112,649	-6.5%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	Region 3	Basin Pumping Rights Litigation Memorandum Account (OCBPRL memo account)	This account tracks expenses related to protecting its water rights from the lawsuit filed by Irvine Ranch Water District ("IRWD") on June 17, 2016 against Orange County Water District. This litigation challenges the method used to establish the annual basin production percentage for each of the groundwater producers in the Orange County Groundwater Basin.	Advice Letter No. 1667-W, filed September 29, 2016.	\$ (1,167,407)	\$ (1,283,853)	\$ (1,353,850)	5.5%	\$ (247,470)	-447.1%	\$ 133,579,037	-1.0%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	Santa Maria	Santa Maria Water Rights Memorandum Account	This account tracks the litigation costs associated with GSWC's efforts to protect its water rights in the Santa Maria Groundwater Basin due to adjudication by the superior court, pursuant to Decision No. 07-05-041.	D.07.05.041 & AL 1520-W filed May 7, 2013	\$ (1,172,522)	\$ (951,782)	\$ (818,067)	-14.0%	\$ (1,771,698)	53.8%	\$ 14,833,639	-5.5%	Audited in Advice Letter 1830-W, effective 12/1/2020
	Region 2	Omega Chemical Corporation Superfund Site Memorandum Account	The purpose of the Omega Chemical Corporation Superfund Site Memorandum Account ("OCCSSMA") is to track record incremental administrative costs GSWC anticipates incurring in connection with the investigation of the Environmental Protection Agency into the groundwater contamination which begun at the Omega Chemical Corporation in Whittier, California.	Advice Letter 1413-W, effective September 25, 2010	\$ (9,651)	\$ (9,657)	\$ (9,660)	0.0%	\$ (71,654)	86.5%	\$ 146,610,319	0.0%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	2018 Cost of Capital Interim Rate True-Up	Golden State Water Company (GSWC) shall maintain a 2018 Cost of Capital Interim Rate True-Up Memorandum Account (2018COCIRTMA). The purpose of the 2018COCIRTMA is for GSWC to track the difference between revenues generated from the cost of capital adopted in Decision No. (D.) 12-07-009, as modified in Advice Letter 1503-W, effective November 14, 2012, as compared to The revenues that would have been generated from the rates based upon the new cost of capital to be adopted in the final decision for consolidated Application No. 17-04-001, et al.	Advice Letter 1738-W, effective January 1, 2018	\$ 987,169	\$ 987,786	\$ 988,132	0.0%	\$ -	0.0%	\$ 337,977,629	0.3%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	CEMA- Emergency Consumer Protection ("ECP")	The CEMA-ECP was authorized via Standard Practice for Processing Rate Offsets and Establishing and Amortizing Memorandum Accounts (SP U-27). GSWC activated the CEMA-ECP on November 6, 2017 to track costs associated with repairing, replacing, or restoring damaged utility facilities and the incremental administrative costs (including but not limited to customer noticing, water bill forgiveness, cost associated with complying with government agency orders resulting from a declared disaster, and various customer care services during and after the fire labor) associated with the Governor-declared State of Emergency issued on October 9, 2017 for Lake County.	Res. W-4833, Advice Letter 1733, effective October 9, 2017	\$ (38,092)	\$ (38,116)	\$ (38,129)	0.0%	\$ -	0.0%	\$ 337,977,629	0.0%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012
	All	CEMA- Emergency Disaster Relief Customer Outreach ("CEMA-EDRCO")	The CEMA-EDRCO was activated on September 9, 2019 to extend the applicability section of the CEMA to include costs for implementing customer protections for all disasters in which the Governor of California or the President of the United States has declared a state of emergency. GSWC informed its customers of the protections afforded to them in the event of a catastrophic event.	D. 19-07-015, Advice Letter 1790, effective September 9, 2019.	\$ 8,818	\$ 8,823	\$ 8,826	0.0%	\$ -	0.0%	\$ 337,977,629	0.0%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012

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	All	CEMA- COVID 19 ("CEMA-COVID-19")	The CEMA-COVID-19 was activated on March 4, 2020 as a result of the State of Emergency Declaration by Governor Gavin Newsom for COVID-19. This activation is also consistent with provisions of GSWC's Preliminary Statement, Part HHH, Catastrophic Event Memorandum Account ("CEMA"). GSWC is requesting to continue the CEMA- COVID-19 until the State of Emergency for COVID-19 is lifted by competent state or federal authorities, such as the Governor of California or the President of the United States.	Res. M-4812, Advice Letter 1817, effective March 4, 2020	\$ (641,212)	\$ (4,122,437)	\$ (6,230,714)	51.1%	\$ -	0.0%	\$ 337,977,629	-1.8%	Audited in GSWC's <u>pending</u> GRC Application No. 20-07-012

1/ WRAM/MCBA Detail

1/ 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 End of June 30, 2020	Balance as of End of December 31, 2020	Balance as of End of June 30, 2021	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	2021 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential
Arden		\$ 647,828	\$ 1,889,532	\$ (35,054)	-101.9%	\$ 1,889,522	\$ 15,084,083	-0.23%
Bay Point		\$ 113,846	\$ 420,008	\$ 79,387	-81.1%	\$ 420,007	\$ 6,312,479	1.26%
Los Osos		\$ (509,823)	\$ (165,747)	\$ 6,531	-103.9%	\$ (107,908)	\$ 4,112,849	0.16%
Santa Maria		\$ (724,760)	\$ 425,663	\$ 163,328	-61.6%	\$ 495,699	\$ 14,833,639	1.10%
Simi Valley		\$ 155,906	\$ 572,877	\$ 219,814	-61.6%	\$ 572,857	\$ 14,789,020	-1.49%
R2		\$ (22,326,125)	\$ (19,471,423)	\$ (21,535,748)	10.6%	\$ (17,708,216)	\$ 146,610,319	-14.69%
R3		\$ (8,072,443)	\$ 778,771	\$ (2,158,397)	-377.2%	\$ 1,128,803	\$ 133,579,037	-1.62%
				\$ (23,260,138)		\$ (13,309,236)		

All GSWC Balancing Accounts have been reviewed within the last three-year period.