

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, 2023	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	2023 Authorized Revenue Amount Differential	2023 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential	Most Recent Conducted Review/Audit (either GRC or other method)
Total number of connections June 30, 2023:	263,342	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 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 1341	\$ 60,899	390.6%	\$ 33,679	-80.8%	\$ 17,305,867	0.4%	Audited in GSWC's GRC Application No. 20-07-012 (D. 23-06-024)
"()" 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	3/ \$ 1,150,082 5/	-25.6%	\$ (1,136,449)	201.2%	\$ 385,248,546	0.3%	Audited in GSWC's GRC Application No. 20-07-012 (D. 23-06-024)
	All		Customer Assistance Program	This account tracks CAP (low income program for water) discounts, program costs, and revenues.	D.02-01-034; and D.08-01-043	\$ (4,408,612)	74.5%	\$ (1,557,204)	-183.1%	\$ 385,248,546	-1.1%	Audited in GSWC's GRC Application No. 20-07-012 (D. 23-06-024)
	All		WRAM/MCBA 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.	D.08-08-030; and D.09-05-005	\$ (37,197,549)	26.5%	\$ 15,052,547	347.1%	\$ 385,248,546	-9.7%	Audited in Advice Letters 1898, filed 6/30/2023, Effective 7/31/2023
	Clearlake		Clearlake Supply Cost Balancing Account	Offset of Purchased Water and Electricity costs	NA	3/ \$ 5,716 5/	2.3%	\$ (26,494)	121.6%	\$ 2,793,741	0.2%	Audited in GSWC's GRC Application No. 20-07-012 (D. 23-06-024)
	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.	Advice Letter 1444	\$ (62,409)	3.0%	\$ 1,081,210	105.8%	\$ 7,085,355	-0.9%	Audited in GSWC's GRC Application No. 20-07-012 (D. 23-06-024)
	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.	D.11-09-017; and Advice Letter 1458	\$ 1,306	3.0%	\$ 126,902	99.0%	\$ 7,085,355	0.0%	Audited in GSWC's GRC Application No. 20-07-012 (D. 23-06-024)
	All		General Ratemaking 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; and Advice Letter 1774	\$ 308,827	2.5%	\$ (294,976)	0.0%	\$ 385,248,546	0.1%	Audited in GSWC's GRC Application No. 20-07-012 (D. 23-06-024)

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

*** Denotes no amortization has occurred on this account, no authorized revenue amount.

1/ WRAM/MCBA Detail												
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, 2023	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	2022 Authorized Revenue Amount Differential	2023 Authorized RMA Revenue Requirement	Authorized Revenue Amount Differential			
Arden				\$ (1,806,427)	-3228.6%	\$ 701,342	357.6%	\$ 17,305,867	-10.4%			
Bay Point				\$ 253,992	-219.0%	\$ (251,358)	201.0%	\$ 7,085,355	3.6%			
Los Osos				\$ (264,641)	419.6%	\$ (23,637)	-1019.6%	\$ 4,772,550	-5.5%			
Santa Maria				\$ (2,550,842)	310.0%	\$ 1,101,230	331.6%	\$ 16,802,032	-15.2%			
Simi Valley				\$ 22,762	-97.4%	\$ (638,733)	103.6%	\$ 15,886,000	0.1%			
R2				\$ (20,116,124)	-25.7%	\$ 12,939,444	255.5%	\$ 165,857,125	-12.1%			
R3				\$ (12,736,269)	441.9%	\$ 1,224,259	1140.3%	\$ 154,745,876	-8.2%			
				\$ (37,197,549)		\$ 15,052,547						