

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Balance as of End of December 31, 2017</u>
Golden State Water Company	Total number of connections December 2017: 258,949		
	American Recovery and Reinvestment Act of 2009	A 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.	(\$269,747) under-collection
	Well Study Balancing Account	The purpose of the WSBA is to track and recover up to \$375,000 for the costs of hiring a consultant to conduct a comprehensive well-replacement study.	(\$95,471) under-collection
	Pension and Benefits Balancing Account	The purpose of the PBBA is to track the difference between authorized pension costs included in rates (based on ERISA minimum funding levels) and actual pension costs based on Accounting Standard Codification.	\$588,185 over-collection
	California Alternative Rates for Water	Tracks CARW (low income program for water) discounts, program costs, and revenues in the Region I service area	(\$5,569,052) under-collection
	Santa Maria Water Rights No. 1	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	(\$94,136) under-collection
	Santa Maria Water Rights No. 2	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	(\$1,692,558) under-collection
	Randall-Bold Balancing Account	The purpose of the RBBA is to track \$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.	(\$1,656,505) under-collection
	City of Torrance Balancing Account	Tracks costs being allocated to American States Utility Service ASUS-City, since the contract with the City of Torrance dissolved during 2011 thereby triggering the provisions of the COTBA.	\$8,972 over-collection

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	WRAM/MCBA	WRAM, tracks the difference between Commission approved water revenue and actual water revenues along with Commission approved supply expenses versus actual supply expense.	(\$30,725,122) under-collection
	Settlement Agreement Balancing Account	Golden State Water Company (GSWC) shall maintain a Settlement Agreement Balancing Account (SABA) to track \$9.5 million dollars in customer refunds, in compliance with the Settlement Agreement approved in Decision No. 11-12-034.	*
	Clearlake Supply Cost Balancing Account	Offset of Purchased Water and Electricity costs	(\$15,568) under-collection
	Arden Supply Costs Balancing Account	Residual balance for Arden supply costs prior to MCBA	\$4,264 over-collection
	Los Osos 2013 Phase-in Balancing Account	As provided for in the settlement adopted in this situation, the revenue increase in 2013 for the Los Osos ratemaking area will be 50 percent (approximately \$608,000) of the 2013 increase in revenue requirement of \$1.2 million. Golden State Water Company (Golden State) must defer cost recovery of the remaining 50 percent in a balancing account accruing interest at a rate equal to Golden State's authorized rate of return, and Golden State must file a Tier 2 advice letter to implement a flat monthly rate surcharge scaled by the capacity factor equivalents for different meter sizes for metered services per Standard Practice U-27 on Los Osos customers, effective January 1, 2014, to amortize the balance over a three-year period.	(\$50,263) under-collection
	2011 GRC Balancing Account (GRCMA)	The purpose of the GRCMA is to track all incremental expenses incurred by GSWC for the preparation and processing of the 2010 Region I General Rate Case.	(\$694) under-collection

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	Region 3 Rate Base Surcharge	The Commission approved GSWC's request to initiate recovery of \$540,555 from Region 3 customers, via temporary a surcharge, to reflect an adjustment of the 2005 capital additions adopted in D. 06-01-025. The surcharged expired with a residual balance of \$99,816.	(\$16,018) under-collection
	Folsom Refund Residual	The Commission approved GSWC's proposal to refund \$5,178,620 to Arden Cordova customers in compliance with D.04-03-039 regarding the Folsom Water Lease.	\$1,223 over-collection
	Rule 14.1 Premium Charges Refund	The purpose these filings were to amortize the Mandatory Conservation Rationing Implementation Memorandum Accounts (MCRIMA). The MCRIMA 1.) tracked the incremental operating and administration costs associated with the implementation of Schedule No. 14.1-SI in the Simi Valley customer service area, 2.) tracked the penalty charges imposed on GSWC for exceeding its allocation, 3.) track the premium charges GSWC imposed on its Simi Valley customers who exceeded their monthly water allocation, and 4.) track any additional revenues in the form of penalties paid by customers for violating water use restrictions.	*
	Bay Point(HSWTP) hill street water treatment facility	The purpose of the HSWTP memo is to amortize 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.	(\$325,307) under-collection
	BAMA balance update		

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1711-W*	R1-Arden	AL 1711-W (Balancing Account and Memorandum Account Amortizations-Tier 2 treatment. Rate Impact was \$88, 886 or 0.03%. The purpose of AL was to implement amortizations for six specific Bas and Mas as directed in the settlement agreement in D.16-12-067. GSWC has already filed and received approval to amortize a seventh BAMA, the 2014 Water Conservation Memo Acct, and that amortization is currently in place.	(\$2,835) under-collection
1711-W*	R1- Bay Point		(\$38,683) under-collection
1711-W*	R1- Clearlake -exclude supply cost		11,885 over-collection
1711-W*	R1- Los Osos		(1,776) under-collection
1711-W*	R1- Santa Maria		(4,689) under-collection
1711-W*	R1- Simi Valley		(15,852) under-collection
1711-W*	BAMA (R2)		(\$226) under-collection
1711-W*	BAMA (R3)		(\$63,816) under-collection