



August 22, 2019

James Boothe, Water Division  
 California Public Utilities Commission  
 505 Van Ness Avenue  
 San Francisco, CA 94102

**RE:** Semi-Annual Balancing Account Report

Dear Mr. Boothe:

Per Bruce DeBerry's letter dated June 16, 2014, and your January 16, 2015 email, Golden State Water Company (GSWC) provides its June 2019 Semi-Annual Balancing Account Report. Please see **Attachment A**.

In response to Ms. Rocha's July 30, 2018 email (as clarified by her August 8 email) GSWC identifies each balancing account consistent with the following criteria:

(1) Balancing accounts with a quarter-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.

**RESPONSE:** **Attachment B** lists the accounts with a quarter-end balance with more than a 10% differential from the "authorized revenue amount." The table also shows the account balance as a percentage of current authorized revenues, either by ratemaking area, by region, or company-wide.

(2) Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts.

**RESPONSE:** The following table lists the 13 accounts with the largest authorized balances (i.e. top 25th percentile).

<b>Balancing Account</b>	<b>Authorized Balance</b>	<b>Balance Reviewed in:</b>
Well Study Balancing Account	\$ (356,633)	A.17-07-010
California Alternative Rates for Water	\$ (7,954,749)	A.17-07-010
Santa Maria Water Rights No. 2	\$ (1,518,213)	Advice Letter 1757
Randall-Bold Balancing Account	\$ (1,722,338)	A.17-07-010
WRAM/MCBA	\$ (27,536,045)	Advice Letter 1739 Advice Letter 1765

		Advice Letter 1766 Advice Letter 1767
Los Osos Groundwater Adjudication Memorandum Account	\$ (672,490)	A.17-07-010
Aerojet Water Litigation Memorandum Account	\$ (11,599,302)	A.17-07-010
2016 Interim Rate True-up Memorandum Account	\$ (11,105,936)	A.17-07-010
Region 2 Interim Rate Memorandum Account	\$ (1,462,212)	A.17-07-010
Region 3 Interim Rate Memorandum Account	\$ (2,323,741)	A.17-07-010
Water Conservation Memorandum Account	\$ (588,893)	A.17-07-010
2014 Water Conservation Memorandum Account	\$ (1,412,290)	A.17-07-010
Tax Cuts and Jobs Act Memorandum Account	\$ 7,194,621	Advice Letter 1777

(3) Balancing accounts that have experienced volatile fluctuations in their quarterly balances over time. (Per Ms. Rocha's August 8, 2018, email, accounts that have fluctuations within 20 percent from the previous semiannual balance.)

RESPONSE: GSWC has identified those Balancing Accounts that have experienced fluctuations of 20 percent or more relative to the previous semi-annual balance, as follows:

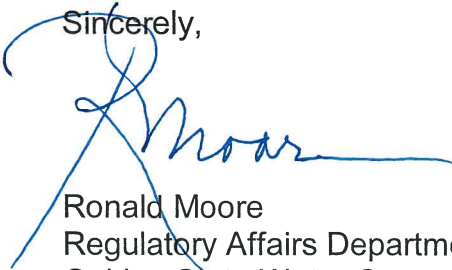
<u>Balancing Account</u>	<b>Fluctuations from Previous Semi-Annual Balance (%)</b>
American Recovery and Reinvestment Act of 2009	-37.5%
California Alternative Rates for Water WRAM/MCBA	-41.6%
2016 Interim Rate True-up Memorandum Account	67.5%
Santa Maria Steelhead Recovery Plan Memorandum Account	-52.9%
	31.6%

(4) Balancing accounts that have not been reviewed in the previous three years.

RESPONSE: GSWC has listed the five balancing accounts that have not been reviewed in the previous three years.

CEMA-Emergency Consumer Protection
Conservation Expenses One-Way Balancing Account-2016
General Ratemaking Area Balancing Account
2019 Interim Rate True-Up
2018 Cost of Capital Interim Rate True-Up

Sincerely,



Ronald Moore  
Regulatory Affairs Department  
Golden State Water Company

- c: Jim Boothe, CPUC – Water Division
- Bruce DeBerry, CPUC – Water Division
- Carmen Rocha, CPUC – Water Division
- Patricia Ma, CPUC- Cal PA
- Richard Smith, CPUC- Cal PA

Attachments

# Attachment A

Golden State Water Company	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 31, 2018	Balance as of End of June 30, 2019	Most Recent Conducted Review/Audit (either GRC or other method)	Notes or Comments
Total number of connections Jun 2019: 260,363	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.	Resolution W-4810, December 17, 2009 by AL No. 1341-W filed August 7, 2009.	\$ (183,120)	\$ (114,410)	Audited in Advice Letter 1756-W, filed 10/12/2018.	Approved, effective 11/11/2018
"( )" denotes undercollection.	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.	D.10-11-035; and Advice Letter 1420-W, filed December 1, 2010	\$ 24,307	\$ 24,576	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	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.	D.10-11-035; and Advice Letter 1419, filed December 1, 2010	\$ 2,042,490	\$ 1,747,289	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	California Alternative Rates for Water	Tracks CARW (low income program for water) discounts, program costs, and revenues in the Region I service area	D.02-01-034; D.08-01-043	\$ (2,365,476)	\$ (1,380,378)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	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	D.07.05.041 & AL 1545-W filed November 7, 2013	\$ (98,372)	\$ (97,817)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	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	D.07.05.041 & AL 1520-W filed May 7, 2013	\$ (1,475,920)	\$ (1,427,130)	Audited in Advice Letter 1757-W, filed 10/17/2018	Approved, effective 11/1/2018
	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.	AL No. 1444-W, filed April 27, 2011	\$ (1,758,651)	\$ (1,792,002)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	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.	D.10.11.035, AL 1526-W, June 20, 2013	\$ 9,166	\$ 9,280	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	WRAM/MCBA 1/	WRAM, 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	\$ (18,314,355)	\$ (30,675,902)	Audited in Advice Letters 1739-W for Region 2 2017 WRAM/MCBA and residuals (filed 3/14/2019), 1765-W for R2 2018 WRAM/MCBA (filed 3/13/2019), 1765-W for R1 WRAM/MCBA (filed 3/21/2019) and 1767-W for R3 WRAM/MCBA (filed 3/21/2019) supplemented on 3/27/19	Advice Letter 1739-W Approved, effective 3/23/2018, Advice Letter 1765-W Approved, effective 3/1/2019, Advice Letter 1766-W Approved, effective 3/29/2019, Advice Letter 1767-WA Approved, effective 3/27/2019
	Calipatria Prison Memorandum Account	The purpose of the CPMA is to track the revenue shortfall in Region III associated with water service to the Calipatria Prison.	Res. 4601-W by AL 1213-W	\$ 3,324	\$ 3,365	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Outside Services Memorandum Account	The purpose of the OSMA is to track ongoing costs working with public agencies on water supply reliability and rate issues as well as potential litigation expenses to settle disputes over long-term storage costs in the Region II service territory.	D.04-08-053; and Advice Letter 1198-W, filed September 23, 2005	\$ (41,595)	\$ (34,495)	Audited in D.19-05-044	Submitted in A.17-07-010 for review

Golden State Water Company	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 31, 2018	Balance as of End of June 30, 2019	Most Recent Conducted Review/Audit (either GRC or other method)	Notes or Comments
	Orange County Annexation Memorandum Account	The purpose of the OCAMA is to track ongoing costs of monitoring and opposing the proposed annexation, including potential litigation expenses to protect GSWC's water rights in the Orange County Groundwater Basin.	Advice Letter 1240-W, filed March 20, 2007	\$ 38,842	\$ 39,321	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Santa Maria Stipulation Memorandum Account	The purpose of the SMSMA is to track the expenses for the Nipomo Mesa Management Area 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.07-05-041; and Advice Letter 1246-W, filed September 4, 2007	\$ (291,117)	\$ (287,116)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Los Osos Groundwater Adjudication Memorandum Account	The purpose of the Los Osos Groundwater Adjudication Memorandum Account ("LOAMA") is to track 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	\$ (537,693)	\$ (571,906)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Oracle Technical Support Costs Memorandum Account	Golden State Water Company's ("GSWC") Oracle Technical Support Costs Memorandum Account ("OTSCMA") shall have a dual purpose: 1) to track the Oracle Technical support costs associated with the maintenance of GSWC's new Customer Care and Billing ("CC&B") system for the years 2011 and 2012 and 2) track the reduction in operation and maintenance expenses and the technical support costs for GSWC's current Customer Information System ("CIS").	Advice Letter 1412-WA, filed September 22, 2010	\$ (29,325)	\$ (29,687)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Bay Point Water Quality Memorandum Account	The BPWQMA will record the cost difference between purchased treated water and the adopted purchased raw water from the Contra Costa Water District. The BPWQMA will record the cost difference between purchased treated water and the adopted purchased raw water from the Contra Costa Water District.	Advice Letter 1282-W, filed June 6, 2008	\$ (617)	\$ (617)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	CEMA - Barstow Water Alert	The purpose of the CEMA- Barstow Water Alert is to track unanticipated incremental administrative expenses related to the Do Not Drink Water Alert that GSWC issued in its Barstow Customer Service Area on November 19, 2010.	CEMA activated on 11/20/2010	\$ (1,823)	\$ (1,849)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Aerojet Water Litigation Memorandum Account	The purpose of the Aerojet Water Litigation Memorandum Account is to track legal expenses incurred involving the contamination of the water supply used to service Arden Cordova customer service area.	D.05-07-045	\$ (9,516,500)	\$ (9,165,795)	Audited in D.19-05-044	Submitted in A.17-07-010 for review

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	2016 Interim Rate True-up Memorandum Account	The purpose of the 2016 Interim Rate True-up Memo Account is to track 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)	\$ (4,975,296)	\$ (2,344,314)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Region 2 Interim Rate Memorandum Account	The purpose of the R2IRMA is to track the difference between the interim rates and the final Rates adopted by the Commission in D.07-11-037 and D.10-11-035	D.07-11-037 and D.10-11-035	\$ (57,160)	\$ (57,854)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Region 3 Interim Rate Memorandum Account	The purpose of the R3IRMA is to track the difference between the interim rates and the final Rates adopted by the Commission in D.07-11-037 and D.10-11-035	D.07-11-037 and D.10-11-035	\$ 285,511	\$ 289,034	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Arden Supply Costs Balancing Account	Residual balance for Arden supply costs prior to MCBA		\$ -	\$ -	Audited in Advice Letter 1741-W, filed 3/23/2018.	Approved, effective 3/30/2018
	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.	D.13-05-011	\$ (54,619)	\$ (56,528)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	General Rate Case 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 1 General Rate Case.	D.13-05-011	\$ (694)	\$ (694)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Water Conservation Memorandum Account	The WCMA will record GSWC's revenue shortfall, incremental public relations expenses, incremental water conservation material expenses, and other Operations and Maintenance ("O&M") and Administrative and General ("A&G") expenses that are unforeseen and unexpected directly associated with implementing the mandated conservation practices outlined in the Executive Order by the Governor of the State of California on June 4, 2008.	Advice Letter 1284-W, filed on July 18, 2008	\$ 64,013	\$ 63,958	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	General Office Maintenance Memorandum Account	The GOMMA tracks costs related to remediation efforts to renovate and repair damage by water and moisture to GSWC's General Office in San Dimas, Calif.	Advice Letter 1435-W, filed on May 6, 2011.	\$ 214	\$ 215	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	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 surcharge expired with a residual balance of \$99,816.	Advice Letter 1292-W, Approved on September 10, 2008.	\$ 19,615	\$ 19,615	Audited in D.19-05-044	Submitted in A.17-07-010 for review

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	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.	Advice Letter 1150-W, Approved on May 6, 2004.	\$ 1,221	\$ 1,219	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	2013 Interim Rate Memorandum Account	The 2013 Interim Rates Memorandum Account ("2013IRMA") will track the revenue differential between interim rates and the final rates, subject to refund, adopted in GSWC's General Rate Case Application No. 11-07-017. The 2013IRMA is established pursuant to the Administrative Law Judge Richard Smith's October 25, 2013 Ruling Addressing Motion For Interim Rates.	Advice Letter 1505-W, effective January 1, 2013.	\$ (326,656)	\$ (325,129)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	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.	Advice Letter 1458, effective September 29,2011.	\$ (345,366)	\$ (349,948)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Santa Maria Steelhead Recovery Plan Memorandum Account	The purpose of the Santa Maria Steelhead Recovery Plan Memorandum Account ("SMSRPMA") is to track 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.	\$ (71,110)	\$ (93,548)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Cost of Service Memorandum Account	The purpose of the Cost of Service Memo Account (COSMA) is to track, on a revenue requirement basis: (a) decreases in each impacted utility's revenue requirement resulting from increases in its deferred reserve; and (b) other direct changes in revenue requirement resulting from taking advantage of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.	Advice Letter 1454, effective August 14, 2011.	\$ (3,334)	\$ (3,335)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Bay Point Mandatory Rationing Implementation Memorandum Account	The BPMCRMA will track the operating costs and administration costs associated with the implementation of Schedule 14.1-BY in its Bay Point Customer Service Area.	Advice Letter 1321, effective May 1, 2009.	\$ (591)	\$ (598)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Income Tax Repair Regulations Implementation Memorandum Account	The purpose of the ITRRI-MA is to track the costs associated with the initial implementation of the Repair Regulations and will include (i) outside implementation service fees and (ii) required accounting system changes, in compliance with the U.S. Treasury Department regulations (issued in December 2011 (T.D. 9564) and the Internal Revenue Service ("IRS") guidance (issued in March 2012). The amount to be recorded in the ITRRI-MA will be capped at \$900,000.	Advice Letter 1498, effective September 27, 2012.	\$ 217	\$ 220	Audited in D.19-05-044	Submitted in A.17-07-010 for review



Golden State Water Company	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 31, 2018	Balance as of End of June 30, 2019	Most Recent Conducted Review/Audit (either GRC or other method)	Notes or Comments
	2014 Water Conservation Memorandum Account	The 2014 Water Conservation memorandum Account ("2014WCMA") will track the extraordinary expenses associated with the conservation measures in conjunction with the Governor of the State of California's January 17, 2014 Drought Emergency Declaration, the Governor of the State of California's April 25, 2015 Proclamation of a Continued State of Emergency, the Governor of the State of California's April 1, 2015 Executive Order B-29-15, and the California Public Utilities Commission's Drought Procedures for Water Conservation.	Advice Letter 1656-W thru 1664-W, effective February 14, 2017 via Res. W-5131.	\$ (456,342)	\$ (434,310)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Barstow Water Alert Memorandum Account	The purpose of the Barstow Water Alert Memorandum Account (BWAMA) is to track unanticipated incremental administrative expenses related to the Do Not Drink Water Alert that GSWC issued in its Barstow Customer Service Area on November 19, 2010.	Advice Letter 1426-W, effective January 1, 2011.	\$ 3,415	\$ 3,464	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Los Osos Interlocutory Stipulation Memorandum Account	Golden State Water Company (GSWC) shall maintain a Los Osos Interlocutory Stipulated Judgment Memorandum Account (LOISJMA) to track its share of expenses for additional studies that may be necessary to characterize the Los Osos Valley Groundwater Basin sufficiently to support development of the Basin Management Plan (BMP).	Advice Letter 1294-W, effective October 9, 2008.	\$ (58,025)	\$ (57,708)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	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	\$ (9,397)	\$ (9,512)	Audited in D.19-05-044	Submitted in A.17-07-010 for review
	Tax Cuts and Jobs Act (TCJA)	The purpose of the "Tax Cuts and Jobs Act" Memorandum Account ("TCJAMA") is to track, on a CPUC-jurisdictional revenue-requirement basis, the impacts of P.L. 115-97 (An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, originally introduced as the Tax Cuts and Jobs Act ("TCJA") (the "Act") not otherwise reflected in rates from January 1, 2018 until the effective date of the revenue requirement changes in the Golden State Water Company's ("GSWC") next General Rate Case.	Advice Letter 1735-W, effective January 1, 2018	\$ 7,122,805	\$ 7,208,471	Audited in Advice Letter 1777-W, filed 7/1/2019	Approved, effective 7/31/2019

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	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	\$ 961,134	\$ 973,009	Not yet audited	
	2019 Interim Rate True-Up	The purpose of the 2019IRMA is to track the difference between the interim rates and the final Rates adopted by the Commission in D.19-05-044	Advice Letter 1761-W, effective January 1, 2019	\$ -	\$ (5,580,150)	Not yet audited	This memorandum account was approved in D. 19-05-044.
	Los Osos Basin Management Committee Memorandum Account(LOBMCMA)	The purpose of the LOBMCMA is to track 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.	Advice Letter 1655, effective April 12, 2016		\$ (167,115)	Audited in D.19-05-044	This memorandum account was converted to a balancing account in D. 19-05-044.
	Basin Pumping Rights Litigation Memorandum Account(OCBPRL memo account)	The purpose of the OCBPRLMA is to track 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.	Advice Letter 1667, effective September 29, 2016.		\$ (1,054,065)	Audited in D.19-05-044	This memorandum account was converted to a balancing account in D. 19-05-044.
	General Ratemaking Area Balancing Account	The purpose of the GRABA is to aggregate 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.	Advice Letter 1774, effective June 8, 2019			Not yet audited	This GRABA was approved in D. 19-05-044. Golden State Water has been authorized to file advice letters to transfer small residual balances from expired balancing accounts to the GRABA.

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	Conservation Expenses One-Way Balancing Account-2016	The purpose of the CEOWBA2016 is to track the difference between actual conservation program expenses and authorized conservation program expenses and refund to GSWC customers amounts included in rates which were not spent during the 3-year authorization cycle (2016-2018). Per D.16-12-067, GSWC shall maintain a separate CEOWBA2016 for each of its nine ratemaking districts.	Advice Letter 1698, effective January 1, 2016			Not yet audited	Per D.19-05-044, if applicable, Golden State Water will file an advice letter to refund any unspent program expenses to customers.
	CEMA- Emergency Consumer Protection	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.	Advice Letter 1733, effective October 9, 2017.	\$ (71,125)	\$ (71,241)	Not yet audited	
The following Balancing Accounts were treated in Advice Letter 1711-W. Their balances were consolidated and spread among the affected/applicable ratemaking areas.							
	Rule 14.1 Premium Charges Refund	The revenues that would have been generated from the rates based upon the new cost of capital to	Advice Letter 1408-WA, 1452-WB, 1453-WB1505-W, effective December 6, 2011.	See note /2	See note /2	Audited in Advice Letter 1711-W, filed 7/10/17	
	Cost of Capital Interim Rate True-up Memorandum Account	be adopted in the final decision for consolidated Application No. 17-04-001, et al.	Advice Letter 1470-W, filed December 28, 2011	See note /2	See note /2	Audited in Advice Letter 1711-W, filed 7/10/17	
	Clearlake Supply Cost Balancing Account	Offset of Purchased Water and Electricity costs		\$ 36,946	\$ 36,746	Audited in Advice Letter 1711-W, filed 7/10/17	

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	Temporary Interest Rate Memorandum Account	The temporary interest rate balancing account shall record the difference in interest expense between the actual interest cost for long-term debt for debt issued after January 1, 2009, and the interest cost included in the adopted cost of capital for debt issues in 2009 or later. This account shall include interest costs from its effective date forward and remain in effect until the next cost of capital proceeding for GSWC, to end the balancing account.	D.09-05-019; and Advice Letter 1334-W, filed June 8, 2009	See note /2	See note /2	Audited in Advice Letter 1711-W, filed 7/10/17	
	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.	D.11-12-034; and Advice Letter 1472-WA filed February 6, 2012	See note /2	See note /2	Audited in Advice Letter 1711-W, filed 7/10/17	
	Region 1 Interim Rate Memorandum Account	The purpose of the R1IRMA is to track the difference between the interim rates and the final Rates adopted by the Commission in D.08-01-043	D.08-01-043	See note /2	See note /2	Audited in Advice Letter 1711-W, filed 7/10/17	
<b>1/ WRAM/MCBA Detail</b>							
	<b>WRAM/MCBA- breakdown by Rate Marking Area</b>	WRAM, tracks the difference between Commission approved water revenue and actual water revenues along with Commission approved supply expenses versus actual supply expense.		<b>Balance as of End of December 31, 2018</b>	<b>Balance as of End of June 30, 2019</b>		
	Arden			\$ (295,304)	\$ (590,713)		
	Bay Point			\$ (284,337)	\$ (222,512)		
	Los Osos			\$ (676,415)	\$ (777,754)		
	Santa Maria			\$ (865,308)	\$ (1,435,713)		
	Simi Valley			\$ 158,464	\$ (89,844)		
	R2			\$ (19,718,381)	\$ (21,454,158)		
	R3			\$ 3,366,927	\$ (6,105,208)		
				\$ (18,314,355)	\$ (30,675,902)		
<b>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.</b>							
1711-W	R1-Arden			\$ (2,781)	\$ (2,734)		
1711-W	R1- Bay Point			\$ (2,040)	\$ (2,066)		
1711-W	R1- Clearlake -exclude supply cost			\$ (1,145)	\$ (1,159)		
1711-W	R1- Los Osos			\$ (60)	\$ (61)		
1711-W	R1- Santa Maria			\$ (832)	\$ (856)		
1711-W	R1- Simi Valley			\$ 3,768	\$ 3,814		
1711-W	Region 2			\$ (229)	\$ (232)		
1711-W	Region 3			\$ 15,286	\$ 15,477		

# Attachment B



1711-W	Region 3	\$	15,286	\$	15,477			1.2%
	Total	\$	11,966	\$	12,183	\$(167,480)	107.3%	1.8%