

Golden State Water Company			<u>Ratemaking Area</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution or Advice Letter</u>	<u>Balance as of End of June 30, 2023</u>	<u>Balance as of End of December 31, 2023</u>	<u>Change From Previous Six Months (%)</u>	<u>Latest Authorized Revenue Amount</u>	<u>Latest Authorized Revenue %</u>
Total number of connections December 31, 2023:	264,093										
*() denotes undercollection											
			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	\$ 104,585	71.7%	\$ (33,679)	410.5%
			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	\$ 1,150,082	\$ 1,082,771	5/ -5.9%	\$ 1,136,449	4.7%
			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)	\$ (5,763,038)	30.7%	\$ 1,557,204	470.1%
			All	WRAM/MCBA	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)	\$ (39,914,502)	7.3%	\$ (15,052,547)	-165.2%
			Clearlake	Clearlake Supply Cost Balancing Account	Offset of Purchased Water and Electricity costs	NA	\$ 5,716	\$ 5,870	5/ 2.7%	\$ 26,494	77.8%
			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	\$ 226,459	-26.7%	\$ 294,976	23.2%
			All	Drinking Water Fees Balancing Account	The purpose of the Drinking Water Fees Balancing Account (DWFBA) is to track the difference between all actual fees charged by the State Water Resources Control Board (Water Board) that vary from the adopted fees in authorized rates.	Advice Letter 1868	\$ (770,125)	\$ (1,021,610)	32.7%	N/A*	N/A
All GSWC Balancing Accounts have been reviewed within the last three-year period.											
*** Denotes no amortization has occurred on this account; no authorized revenue amount.											
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.		<u>Balance as of End of June 30, 2023</u>	<u>Balance as of End of December 31, 2023</u>	<u>Change From Previous Six Months (%)</u>	<u>Latest Authorized Revenue Amount</u>	<u>Latest Authorized Revenue %</u>
				Arden			\$ (1,806,427)	\$ (1,420,433)	-21.4%	\$ (701,342)	-102.5%
				Bay Point			\$ 253,992	\$ (137,675)	-154.2%	\$ 251,358	154.8%
				Los Osos			\$ (264,641)	\$ (321,011)	21.3%	\$ 23,637	1458.1%
				Santa Maria			\$ (2,550,842)	\$ (2,522,968)	-1.1%	\$ (1,101,230)	-129.1%
				Simi Valley			\$ 22,762	\$ (1,172,374)	-5250.6%	\$ 638,733	283.5%
				R2			\$ (20,116,124)	\$ (17,251,056)	-14.2%	\$ (12,939,444)	-33.3%
				R3			\$ (12,736,269)	\$ (17,088,985)	34.2%	\$ (1,224,259)	-1295.9%
							\$ (37,197,549)	\$ (39,914,502)		\$ (15,052,547)	