



August 21, 2020

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 2020 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 e-mail), 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 nine (9) accounts with the largest authorized balances (i.e. top 25th percentile).

<b><u>Balancing Account</u></b>	<b><u>Authorized Balance</u></b>	<b><u>Balance Reviewed in:</u></b>
California Alternative Rates for Water	\$ (7,954,749)	A.17-07-010
Santa Maria Water Rights No. 2	\$ (1,771,698)	Advice Letter No.1757
Randall-Bold Balancing Account	\$ (1,722,338)	A.17-07-010
WRAM/MCBA	\$ (22,861,035)	Advice Letter No. 1809 Advice Letter No. 1810 Advice Letter No. 1811

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
2014 Water Conservation Memorandum Account	\$ (1,412,290)	A.17-07-010
Tax Cuts and Jobs Act Memorandum Account	\$ 7,194,621	Advice Letter No. 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	-132.6%
California Alternative Rates for Water	24.4%
Santa Maria Water Rights (Pre-2006)	-87.4%
WRAM/MCBA	31.8%
Santa Maria Stipulation Memorandum Account	-93.0%
Los Osos 2013 Phase-in Balancing Account	-54.3%
2016 Interim Rate True-up Memorandum Account	-252.1%
2013 Interim Rate True-up Memorandum Account	-82.0%
Bay Point Hill Street Water Treatment Plant	-29.9%
Santa Maria Steelhead Recovery Plan Memorandum Account	62.9%
2014 Water Conservation Memorandum Account	24.7%
Los Osos Basin Management Committee Memorandum Account	23.9%
Los Osos Interlocutory Stipulation Memorandum Account	622.5%
General Ratemaking Area Balancing Account	-104.9%
2019 Interim Rate True-Up Memorandum Account	-51.0%

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

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

CEMA-Emergency Consumer Protection
CEMA-Emergency Disaster Relief Customer Outreach
CEMA-COVID-19
General Ratemaking Area Balancing Account
2018 Cost of Capital Interim Rate True-Up
Conservation Expenses One-Way Balancing Accounts -2019 ("CEOWBA2019")

Sincerely,

/s/ Ronald Moore

Ronald Moore

Regulatory Affairs Department

Golden State Water Company

c: Bruce DeBerry, CPUC - Water Division  
Carmen Rocha, CPUC - Water Division  
Eileen Odell, CPUC- Cal PA  
Richard Rauschmeier, CPUC- Cal PA

Attachments

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, 2019	Balance as of End of December 31, 2019	Balance as of End of June 30, 2020	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Authorized Revenue Amount Differential
Total number of connections June 30, 2020: 261,344	Arden Cordova	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.	\$ (114,410)	\$ (49,998)	\$ 16,286	-132.6%	\$ (336,159)	-4.8%
"( )" denotes undercollection.	All	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	\$ 1,747,289	\$ 1,490,640	\$ 1,256,689	-15.7%	\$ (347,015)	-362.1%
	All	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	\$ (1,380,378)	\$ 682,689	\$ 849,361	24.4%	\$ (143,161)	-593.3%
	All	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	\$ (30,675,902)	\$ (23,301,590)	\$ (30,715,370)	31.8%	\$ (27,536,045)	111.5%
	Los Osos	Los Osos Groundwater Adjudication Memorandum Account	Purpose: 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	\$ (571,906)	\$ (516,514)	\$ (479,372)	-7.2%	\$ (672,490)	71.3%
	Arden-Cordova	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	\$ (9,165,795)	\$ (8,292,146)	\$ (7,744,785)	-6.6%	\$ (11,599,302)	66.8%
	All	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)	\$ (2,344,314)	\$ (138,924)	\$ 211,321	-252.1%	\$ (11,105,936)	-1.9%

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, 2019	Balance as of End of December 31, 2019	Balance as of End of June 30, 2020	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Authorized Revenue Amount Differential
	Los Osos	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	\$ (56,528)	\$ (34,031)	\$ (15,547)	-54.3%	\$ (47,935)	32.4%
	Santa Maria	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.	\$ (93,548)	\$ (144,391)	\$ (235,178)	62.9%	\$ (45,603)	515.7%
	All	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.	\$ (434,310)	\$ 347,342	\$ 433,061	24.7%	\$ (1,412,290)	-30.7%
	Los Osos	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.	\$ (57,708)	\$ 1,615	\$ 11,668	622.5%	\$ (243,755)	-4.8%

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	Los Osos	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.	\$ (167,115)	\$ (153,607)	\$ (190,365)	23.9%	\$ (50,831)	374.5%
	Region 3	Basin Pumping Rights Litigation Memorandum Account(OCBPRM memo account)	The purpose of the OCBPRMMA 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.	\$ (1,054,065)	\$ (1,087,483)	\$ (1,167,407)	7.3%	\$ (247,470)	471.7%
	Clearlake	Clearlake Supply Cost Balancing Account	Offset of Purchased Water and Electricity costs		\$ 36,746	\$ 29,820	\$ 30,525	2.4%	\$ (89,594)	-34.1%
	Santa Maria	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	\$ (97,817)	\$ (42,798)	\$ (5,408)	-87.4%	\$ (92,924)	5.8%
	Santa Maria	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	\$ (1,427,130)	\$ (1,291,856)	\$ (1,172,522)	-9.2%	\$ (1,771,698)	66.2%
	Bay Point	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	\$ (1,792,002)	\$ (1,511,471)	\$ (1,263,861)	-16.4%	\$ (1,722,338)	73.4%

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	Santa Maria	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	\$ (287,116)	\$ (121,178)	\$ (8,491)	-93.0%	\$ (283,567)	3.0%
	All	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.	\$ (325,129)	\$ (154,356)	\$ (27,759)	-82.0%	\$ (317,577)	8.7%
	Bay Point	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.	\$ (349,948)	\$ (261,967)	\$ (183,515)	-29.9%	\$ (338,340)	54.2%
	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	\$ (9,512)	\$ (9,602)	\$ (9,651)	0.5%	\$ (71,654)	13.5%
	All	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	\$ 7,208,471	\$ (23,139)	\$ (23,136)	0.0%	\$ 7,194,621	-0.3%

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, 2019	Balance as of End of December 31, 2019	Balance as of End of June 30, 2020	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Authorized Revenue Amount Differential
	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	\$ 973,009	\$ 982,232	\$ 987,169	0.5%	\$ -	N/A
	All	Conservation Expenses One-Way Balancing Accounts -2016 ("CEOWBA2016")	The purpose of the CEOWBA2019 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 (2019-2021). Per D.19-05-044, GSWC shall maintain a separate CEOWBA2019 for each of its nine ratemaking districts.	D.16-12-067; AL1698 Effective January 1, 2016	\$ 56,975	\$ 213	\$ 213	0.2%	\$ 56,388	0.4%
	All	Conservation Expenses One-Way Balancing Accounts -2019 ("CEOWBA2019")	The purpose of the CEOWBA2019 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 (2019-2021). Per D.19-05-044, GSWC shall maintain a separate CEOWBA2019 for each of its nine ratemaking districts.	D.19-05-044, Advice Letter 1774, effective June 8, 2019	\$ 0	\$ 0	\$ -	-100.0%	\$ -	N/A
	All	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 Letters 1782 thru 1789, effective September 27, 2019	\$ (5,580,150)	\$ (4,526,537)	\$ (2,218,729)	-51.0%	\$ 5,580,662	-39.8%



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, 2019	Balance as of End of December 31, 2019	Balance as of End of June 30, 2020	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Authorized Revenue Amount Differential
	All	General Rate-making Area Balancing Account ("GRABA")	The purpose of the General Rate-making Area Balancing Account ("GRABA") is to aggregate small residual dollar amounts from expired authorized amortizations and other authorized dollar amounts (e.g. intervenor compensation awards) for subsequent amortization at the rate-making area level.	D.19-05-044, Advice Letter 1774, effective June 8, 2019	\$ -	\$ 441,843	\$ (21,861)	-104.9%	\$ -	N/A
	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	\$ (37,546)	\$ (37,902)	\$ (38,092)	0.5%	\$ -	N/A
	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.	\$ -	\$ 8,774	\$ 8,818	0.5%	\$ -	N/A

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, 2019	Balance as of End of December 31, 2019	Balance as of End of June 30, 2020	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	Authorized Revenue Amount Differential
	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)	0.0%	\$ -	N/A

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, 2019	Balance as of End of December 31, 2019	Balance as of End of June 30, 2020	Change From Previous Six Months (%)	Latest Authorized Revenue Amount	2020 Authorized RMA Revenue Requirement
Arden		\$ (590,713)	\$ 713,481	\$ 647,828	-9.2%	\$ 729,107	\$ 14,320,674
Bay Point		\$ (222,512)	\$ 12,174	\$ 113,846	835.2%	\$ (237,507)	\$ 6,137,705
Los Osos		\$ (777,754)	\$ (562,100)	\$ (509,623)	-9.3%	\$ (514,481)	\$ 3,989,020
Santa Maria		\$ (1,435,713)	\$ (492,597)	\$ (724,760)	47.1%	\$ (406,723)	\$ 14,152,144
Simi Valley		\$ (89,844)	\$ 561,096	\$ 155,906	-72.2%	\$ 561,091	\$ 14,547,218
R2		\$ (21,454,158)	\$ (18,825,823)	\$ (22,326,125)	18.6%	\$ (18,290,867)	\$ 142,007,499
R3		\$ (6,105,208)	\$ (4,707,821)	\$ (8,072,443)	71.5%	\$ (4,701,655)	\$ 128,821,013
						\$ (22,861,035)	

<u>RMA</u>	<u>Balancing Account Name</u>	<u>Balance as of End of June 30, 2019</u>	<u>Balance as of End of June 30, 2020</u>	<u>Most Recent Conducted Review Balance</u>	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Differential</u>	<u>2020 Authorized RMA Revenue Requirement</u>	<u>Authorized Revenue Amount Differential</u>	<u>Notes or Comments</u>
Arden Cordova	American Recovery and Reinvestment Act of 2009	\$ (114,410)	\$ 16,286	\$ (336,159)	Audited in D.19-05-044	104.8%	\$ 14,320,674	0.11%	Approved, effective 11/11/2018
All	Pension and Benefits Balancing Account	\$ 1,747,289	\$ 1,256,689	\$ (347,015)	Audited in D.19-05-044	462.1%	\$ 326,486,997	0.38%	Submitted in A.17-07-010 for review
All	California Alternative Rates for Water	\$ (1,380,378)	\$ 849,361	\$ (7,954,749)	Audited in D.19-05-044	110.7%	\$ 326,486,997	0.26%	Submitted in A.17-07-010 for review
All	WRAM/MCBA	\$ (30,675,902)	\$ (30,715,370)	\$ (22,861,035)	Audited in Advice Letters 1809-W, 1810-W, 1811-W, filed 2/11/20, 2/11/20 and 2/27/20, respectively.	-34.4%	\$ 326,486,997	-9.41%	AL 1809-W Effective 2/19/2020, AL 1810-W effective 2/19/2020, AL 1811-W Effective 2/27/20
Los Osos	Los Osos Groundwater Adjudication Memorandum Account	\$ (571,906)	\$ (516,514)	\$ (672,490)	Audited in D.19-05-044	23.2%	\$ 3,989,020	-12.95%	Submitted in A.17-07-010 for review
Arden Cordova	Aerojet Water Litigation Memorandum Account	\$ (9,165,795)	\$ (7,744,785)	\$ (11,599,302)	Audited in D.19-05-044	33.2%	\$ 14,320,674	-54.08%	Submitted in A.17-07-010 for review
All	2016 Interim Rate True-up Memorandum Account	\$ (2,344,314)	\$ 211,321	\$ (11,105,936)	Audited in D.19-05-044	101.9%	\$ 326,486,997	0.06%	Submitted in A.17-07-010 for review
Los Osos	Los Osos 2013 Phase-in Balancing Account	\$ (56,528)	\$ (15,547)	\$ (47,935)	Audited in D.19-05-044	67.6%	\$ 3,989,020	-0.39%	Submitted in A.17-07-010 for review
Santa Maria	Santa Maria Steelhead Recovery Plan Memorandum Account	\$ (93,548)	\$ (235,178)	\$ (45,603)	Audited in D.19-05-044	-415.7%	\$ 14,152,144	-1.66%	Submitted in A.17-07-010 for review
All	2014 Water Conservation Memorandum Account	\$ (434,310)	\$ 433,061	\$ (1,412,290)	Audited in D.19-05-044	130.7%	\$ 326,486,997	0.13%	Submitted in A.17-07-010 for review
Los Osos	Los Osos Interlocutory Stipulation Memorandum Account	\$ (57,708)	\$ 11,668	\$ (243,755)	Audited in D.19-05-044	104.8%	\$ 3,989,020	0.29%	Submitted in A.17-07-010 for review
Region 2	Omega Chemical Corporation Superfund Site Memorandum Account	\$ (9,512)	\$ (9,651)	\$ (71,654)	Audited in D.19-05-044	86.5%	\$ 142,007,499	-0.01%	Submitted in A.17-07-010 for review
Los Osos	Los Osos Basin Management Committee Memorandum Account (LOBM/CMA)	\$ (167,115)	\$ (190,365)	\$ (50,831)	Audited in D.19-05-044	-274.5%	\$ 3,989,020	-4.77%	This memorandum account was converted to a balancing account in D. 19-05-044.
Region 3	Basin Pumping Rights Litigation Memorandum Account(OCBPRL memo account)	\$ (1,054,065)	\$ (1,167,407)	\$ (247,470)	Audited in D.19-05-044	-371.7%	\$ 128,821,013	-0.91%	This memorandum account was converted to a balancing account in D. 19-05-044.
Clearlake	Clearlake Supply Cost Balancing Account	\$ 36,746	\$ 30,525	\$ (46,341)	Audited in Advice Letter 1711-W, filed 7/10/17	165.9%	\$ 2,511,723	1.22%	



November 18, 2020

California Public Utilities Commission  
 Water Division, Third Floor  
 Attention: Bruce DeBerry  
 California Public Utilities Commission  
 505 Van Ness Avenue  
 San Francisco, CA 94102

**Re: Information Only Filing - Reports on WRAM&MCBA Balances for GSWC's Ratemaking Areas (Region 2, Region 3, Arden Cordova, Bay Point, Los Osos, Santa Maria and Simi Valley)**

Dear Mr. DeBerry:

Pursuant to the Settlement agreement between the Division of Ratepayer Advocates (currently the Public Advocates Office) and GSWC (Golden State Water Company) on WRAM and Conservation rate design issues authorized by Decision D.12-04-048, GSWC is herein filing a report on the 2020 WRAM (Water Revenue Adjustment Mechanism) & MCBA (Modified Cost Balancing Account) balances as of September 30, 2020 for GSWC's Region 2, Region 3 and Region 1 ratemaking areas (Arden Cordova, Bay Point, Los Osos, Santa Maria, and Simi Valley).

See table below for the net balance of WRAM & MCBA as of September 30, 2020. The net balance includes 2020 WRAM & MCBA for the period of January 1, 2020 to September 30, 2020 and residual balances from previous WRAM & MCBA balances.

Ratemaking Areas	2020 WRAM&MCBA as of 9/30/2020			Residuals as of 9/30/2020*	Total with Residuals
	WRAM	MCBA	2020 Total		
Arden Cordova	(\$298,826)	(\$15,613)	(\$314,439)	(\$172,808)	(\$487,247)
Bay Point	(\$320,284)	\$25,940	(\$294,344)	(\$31,035)	(\$325,379)
Los Osos	\$110,140	\$35,607	\$145,748	\$288,181	\$433,929
Santa Maria	\$127,738	\$178,408	\$306,146	(\$13,632)	\$292,514
Simi Valley	(\$12,062)	(\$71,760)	(\$83,822)	(\$138,187)	(\$222,009)
Region 2	\$5,983,510	\$5,792,014	\$11,775,525	\$10,860,616	\$22,636,141
Region 3	\$3,607,274	\$1,330,614	\$4,937,888	\$1,854,577	\$6,792,465
<b>Total</b>	<b>\$9,197,491</b>	<b>\$7,275,210</b>	<b>\$16,472,701</b>	<b>\$12,647,712</b>	<b>\$29,120,414</b>

\*Residuals includes credits collected from Schedule 14.1 surcharges for Los Osos and Santa Maria.

GSWC is filing this report as an “information-only” filing within the definition of General Order 96-B, paragraph 3.9, which states:

**3.9 Information-only Filing [adopted in Third Interim Decision, D.05-01-032 (Jan. 13, 2005)]**

*“information-only Filing” means an informal report, required by statute or Commission order that is submitted by a utility to the Commission but that is not submitted in connection with a request for Commission approval, authorization, or other relief. “Information-only filing” includes both periodic and occasional reports.*

GSWC is filing with the Water Division (formerly the Division of Water and Audits) in compliance with General Order 96-B, Section 6.1 and 6.2, which states:

**6.1 Filing, Access, Service [adopted in fourth interim Decision, D.07-01-024 (Jan. 25, 2007)]**

*“Information-only filings shall be submitted to the appropriate Industry Division, and as further provided in the Industry Rules. A table of periodic information-only filings will be maintained at the Commission’s internet site.*

*“Information-only filings are public records, and are open to public inspection, except as provided by statute or Commission order. Any provision the Commission may make, now or in the future, for electronic notice of, and access to, the Commission’s public records shall apply to information-only filings. Information-only filings need not be served, except as otherwise required by statute or Commission order.*

**6.2 Review [adopted in Fourth Interim Decision, D.07-01-024 (Jan. 25, 2007)]**

*“Since information-only filings do not seek relief, they are not subject to protest, as provided for application and advice letters. The reviewing Industry Division may notify the utility of any omission or other defect in a filing, and the utility shall remedy such defect within a reasonable time. A utility that fails to file a required report on time or at all shall be subject to fines and other sanctions.*

Please review the enclosed balances and let me know if you have any questions or comments.

Sincerely

/s/ Nanci Tran  
Nanci Tran  
Sr. Regulatory Specialist  
Golden State Water Company

Cc. Jeremy Ho  
James Boothe  
Richard Rauschmeier  
Victor Chan  
Keith Switzer  
Jon Pierotti  
Jenny Darney-Lane