

Utility Name	Balancing Account Name	Balancing Account Description	Balance as of December 2017 ¹
California American Water	OPEB Balancing Account - San Diego	"Other-Post-Employment Benefits Balancing Account", tracks the difference between Commission-authorized OPEB related, costs and actual payments	\$ 11,889
	OPEB Balancing Account - Monterey		\$ 70,678
	OPEB Balancing Account - Monterey WW		\$ 5,493
	OPEB Balancing Account - Toro		\$ 751
	OPEB Balancing Account - LA		\$ 23,078
	OPEB Balancing Account - Ventura		\$ 10,836
	OPEB Balancing Account - Sacramento		\$ 20,467
	OPEB Balancing Account - Larkfield		\$ (86)
	Pension Balancing Account - San Diego		\$ 577,653
	Pension Balancing Account - Monterey	\$ 2,024,034	
	Pension Balancing Account - Monterey WW	\$ 190,363	
	Pension Balancing Account - Toro	\$ 20,866	
	Pension Balancing Account - LA	\$ 797,268	
	Pension Balancing Account - Ventura	\$ 488,457	
	Pension Balancing Account - Sacramento	\$ 1,055,201	
	Pension Balancing Account - Larkfield	\$ 146,259	
	LA DSIC Surcharge Balancing Account	Tracks expenses eligible for collection under the pilot "Distribution-System-Infrastructure Charge for routine infrastructure Investment and associated surcharge collections	\$ -
	Old Monterey Style WRAM Balancing Account	Tracks the difference between revenues that would have been collected under the Commission's standard rate design and the tiered conservation rate design actually implemented in Monterey.	\$ (961,845)
	Monterey San Clemente Dam Project Balancing Account	Tracks authorized costs transferred from the prior memorandum account, actual expenditures for the project, interest at the authorized cost of capital, and any surcharge recoveries collected	\$ (354,904)
Monterey Coastal Water Project Balancing Account	Track approved costs from the memorandum account, associated surcharge recoveries, and interest.	\$ 1,707,587	
Carmel River Mitigation Program Balancing Account	Balance of previously recorded and transferred costs from the MPWMD User Fee Memorandum Account as outlined in Advice Letter 935 along with tracking annual billings from the District to CAW for the Interim Implementation Agreement for the Carmel River Mitigation Program	\$ -	
Monterey Peninsula Water Management District Conservation Balancing Account	Tracks conservation-related expenses and surcharges connected to MPWMD's conservation program	\$ 87,570	

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	Larkfield Conservation Balancing Account		\$ 24,851
	Los Angeles Conservation Balancing Account	Track conservation-related expenses and surcharges associated with California American Water's conservation efforts	\$ 19,861
	Monterey Conservation Balancing Account		\$ (322,177)
	Sacramento Conservation Balancing Account		\$ (94,796)
	San Diego Conservation Balancing Account		\$ (47,657)
	Ventura Conservation Balancing Account		\$ (72,975)
	San Diego WRAM/MCBA		\$ (4,466,987)
	Los Angeles WRAM/MCBA	\$ (5,212,215)	
	Ventura WRAM/MCBA	Tracks the difference between recorded and Commission authorized water revenues and differences between recorded and Commission authorized amounts for purchased water, power, and pump taxes.	\$ (9,131,608)
	Larkfield WRAM/MCBA		\$ (1,327,000)
	Monterey WRAM/MCBA		\$ (56,637,015)
	Monterey-Ambler WRAM/MCBA		\$ (861,868)
	Monterey-Toro WRAM/MCBA		\$ (542,593)
	Sacramento WRAM/MCBA		\$ (19,029,622)
	Sand City Desalination Plant Purchased Water Balancing Account	Tracks Sand City Desalination Plant production costs and associated recoveries	\$ (1,746,453)
	Monterey WW Purchased Power Balancing Account	Tracks differences in purchased power expenses based upon changes in recorded unit prices versus adopted in the Monterey Waste Water district	\$ (267,672)
	Sacramento Purchased Water and Power Balancing Account	Tracks differences in purchased power expenses based upon changes in recorded unit prices versus adopted in the Sacramento district.	\$ (195,074)

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Utility Name	Balancing Account Name	Balancing Account Description	Balance as of December 2017 ¹
	Monterey Seaside Groundwater Basin Balancing Account	Tracks costs associated with Administrative and other payments made to the Seaside Basin Water Master, as well as recovery of such payments from customers in the Monterey County District	\$ -
	Monterey Seaside Basin Adjudication Balancing Account	Tracks the surcharge collections and interest associated with the unamortized balance of costs incurred to litigate and secure Seaside Basin water rights	\$ (418,671)
	Consolidated Expense Balancing Account - Coronado		\$ (19,550.92)
	Consolidated Expense Balancing Account - Monterey		\$ (6,021,699.82)
	Consolidated Expense Balancing Account - Monterey WW		\$ 20,099.66
	Consolidated Expense Balancing Account - Toro		\$ (63,144.31)
	Consolidated Expense Balancing Account - LA	Consolidate the amortization of Commission approved balancing and memorandum accounts where appropriate	\$ (667,989.31)
	Consolidated Expense Balancing Account - Ventura		\$ (91,980.76)
	Consolidated Expense Balancing Account - Sacramento		\$ (2,148,480.71)

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	Consolidated Expense Balancing Account - Larkfield		\$ (143,212.79)
	Consolidated Expense Balancing Account -Monterey (Ambler)		\$ 45,238.69
	Garrapata SDWSRF Loan Repayment Balancing Accounts	Track recovery of the balance on SDWSRF loan provided under the America Recovery and Reinvestment Act	\$ 14,712
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account -San Diego	Track LIRAP discounts provided, the LIRAP surcharges collected and to adjust the LIRAP surcharges on January 1 of each year.	\$ (839,678)
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Ventura	Track LIRAP discounts provided, the LIRAP surcharges collected and to adjust the LIRAP surcharges on January 1 of each year.	\$ 162,777
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento	Track LIRAP discounts provided, the LIRAP surcharges collected and to adjust the LIRAP surcharges on January 1 of each year.	\$ (1,473,632)
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Larkfield	Track LIRAP discounts provided, the LIRAP surcharges collected and to adjust the LIRAP surcharges on January 1 of each year.	\$ (43,332)
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey	Track LIRAP discounts provided, the LIRAP surcharges collected and to adjust the LIRAP surcharges on January 1 of each year.	\$ (51,988)
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Los Angeles	Track LIRAP discounts provided, the LIRAP surcharges collected and to adjust the LIRAP surcharges on January 1 of each year.	\$ (1,037,292)

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Notes:

1) The amounts shown above are preliminary independently registered public accounting firm and have not been audited by the Company's

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