

California Water Service Company

	B	C	D	M
1	California Water Service Water Company	Balancing Account Name	Balancing Account Description	Balance as of December 31, 2017
2	None	Conservation (Old Balancing Accounts)	A one-way balancing account to record water conservation program expenses, any under-expenditures will be subject to refund to customers for each district in the account.	\$0
3	M	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.	\$ 69,127,443
4	R	TIRBA	The Temporary Interest Rate Balancing Account tracks the difference between authorized debt interest and actual debt interest.	\$0
5	T	Lucerne BA	Records surcharge and service fee revenues as well as Safe Drinking Water State Revolving Fund payments and interest earned on funds deposited with the fiscal agent.	\$ (5,191,045)
6	Z1	Conservation 2009 GRC (CEBA 1)	A one-way balancing account to record water conservation program expenses, any under-expenditures will be subject to refund to customers for each district in the account.	\$0
7	Z2	Conservation 2012 GRC (CEBA 2)	A one-way balancing account to record water conservation program expenses, any under-expenditures will be subject to refund to customers for each district in the account.	\$ (274,513)

Unless otherwise specified, a positive balance reflects an overcollection, and a negative balance reflects an undercollection.

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8	Z3	Conservation 2015 GRC (CEBA 3)	A one-way balancing account to record water conservation program expenses, any under-expenditures will be subject to refund to customers for each district in the account.	\$ (2,261,248)
9	AA1	Pension 2009 GRC (PCBA 1)	Tracks the difference between Statement of Financial Accounting Standards 87 expense calculated by CWS's actuarial expert, and actual costs for 2011-2013.	\$0
10	AA2	Pension 2012 GRC (PCBA 2)	Tracks the difference between actual and authorized pension costs for 2014-2016.	\$ (879,946)
11	AA3	Pension 2015 GRC (PCBA 3)	Tracks the difference between actual and authorized pension costs for 2017-2019.	\$ 2,321,617
12	AB2	Health Cost BA 2012 GRC (HCBA2)	Tracks 85% of the difference between actual and authorized health care costs for 2014-2016.	\$ 1,103,296
13	AB3	Health Cost BA 2015 GRC (HCBA3)	Tracks 85% of the difference between actual and authorized health care costs for 2017-2019.	\$ (7,749,543)

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14	AJ	LIRA Balancing Account	Tracks subsidies given to low-income program customers, and the surcharges on non-LIRA customers to fund the program.	\$ 1,463,395
15	AM	RSF Balancing Account	The Rate Support Fund tracks the subsidy for all customers in designated high-cost districts, and the surcharges collected to fund the program.	\$ 22,200
16	AP	District-Specific BAs	District-specific accounts in which small amounts, such as residuals from amortizations, are aggregated for later disposition.	\$665,831
17	AR	Sales Reconciliation Mechanism BA	For districts in which Sales Reconciliation Mechanism is triggered, tracks the difference between revenue at SRM-assumed consumption levels, and actual revenues, for the period SRM-adjusted rates are effective.	\$0
18	None	ICBAs	Old Incremental Cost Balancing Accounts for purchased power and purchased water.	\$0
19	None	Interim Rates (old GRCs) Balancing Accounts	For transition from annual GRCs (8 districts), to one consolidated GRC (all districts), districts with delayed GRCs received interim rates. After true-up to final rates starting 1/1/2011, balances were amortized.	\$ (405,703)

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