

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2014 ¹	Balance as of End of December 2014 ¹	Balance as of End of June 30, 2015 ¹	Balance as of End of June 30, 2017 ¹	Balance as of End of December 31, 2017 ¹	Balance as of End of December 31, 2021 ¹	Balance as of End of June 30, 2022 ¹	Most Recent Conducted Review/Audit	Notes or Comments		
Liberty Utilities Apple Valley Ranchos Water Corp.	Total Number of Connections per 2021 Annual Report is 20,979													
Domestic Service	2012 & Prior WRAM/MCBA	Tracks water revenues and water production related costs for future disposition	D.08.09.026 effective September 18, 2008 and D.12-04-048 effective April 19, 2012	(\$1,217,536.00)	\$0.00	\$0.00					AL 182-W	Balance is fully amortized as of December 2014.		
	2013 WRAM/MCBA			(\$1,793,956.00)	(\$1,620,144.45)	(\$1,178,767.43)	\$0.00					AL 190-W-A	AL 190-W-A authorized an 18-month temporary surcharge, effective July 2, 2014. Balance is fully amortized.	
	2014 WRAM/MCBA			(\$765,279.00)	(\$2,059,841.00)	(\$2,069,996.32)	(\$913,302.12)	(\$767,158.95)				AL 196-W-A	AL 196-W-A authorized an 18-month temporary surcharge, effective June 24, 2015. Using FIFO, the balance was fully amortized in 2019.	
	2015 WRAM/MCBA			N/A	N/A	(\$1,708,812.00)	(\$111,834.44)	(\$112,534.29)				AL 217-W	AL 217-W authorized a 12-month temporary surcharge, effective May 1, 2016. Using FIFO, the balance was fully amortized in 2019.	
	2016 WRAM/MCBA			N/A	N/A	N/A	(\$245,620.03)	(\$246,990.28)	(\$173,727.57)	(\$174,308.87)		AL 223-W-A	AL 223-W-A authorized a 12-month temporary surcharge, effective May 1, 2017.	
	2017 WRAM/MCBA						(\$477,125.00)	(\$242,157.00)	(\$252,907.76)	(\$253,754.00)		AL 228-W	AL 228-W authorized a 17-month temporary surcharge, effective May 22, 2018.	
	2018 WRAM/MCBA								N/A	N/A	(\$56,886.74)	(\$57,077.09)	AL 234-W-A	Effective March 1, 2020, Advice Letter 234-W-A approved a one-time surcredit to refund the over collection in the WRAM and MCBA as of December 31, 2018.
	2019 WRAM/MCBA								N/A	N/A	(\$360,894.39)	(\$362,101.95)	Future Advice Letter Filing	Future Advice Letter Filing
	2020 WRAM/MCBA										(\$7,493.57)	(\$3,921.64)	Future Advice Letter Filing	AL 252-W-A approved a one-time surcredit, effective November 15, 2021.
	2021 WRAM/MCBA										\$733,105.12	\$5,338.34	AL 262-W	AL 262-W approved a one-time surcredit effective May 1, 2022.
	2022 WRAM/MCBA			N/A						\$345,263.95	Future Advice Letter Filing	Future Advice Letter Filing		
	Incremental Cost BA	Tracks water production costs for the domestic system; includes purchased power and pump tax	D.03.06.072; June 19, 2003	(\$77,133.00)	(\$78,939.54)	(\$78,986.26)	(\$79,672.29)	(\$80,170.87)	\$0.00	\$0.00	A.18-01-002, D.20-09-2019	AL 248-W authorized transfer balance to CEBA for a 12-month temporary surcharge, effective March 4, 2021.		
	CARW Revenue Reallocation BA	Tracks recorded discounts and surcharges	D.05.12.020; December 15, 2005/D.08.09.026; September 18, 2008/D.12.09.004; September 13, 2012/D.15.11.030; November 19, 2015	(\$583,743.00)	(\$715,291.52)	(\$824,858.70)	(\$877,100.50)	(\$1,000,358.43)	(\$881,090.89)	(\$671,728.82)	A.18-01-002, D.20-09-2019	AL 245-W authorized the under-collected balance recorded through December 31, 2017 be embedded in the surcharge rate for Schedule No. CARW-SC, effective November 20, 2020.		

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	Office Remodel BA	Tracks the revenue requirement associated with the building project, a reconfigured building project, a reconfigured office building or other improvements	D.12.09.004; September 13, 2012	(\$32,220.00)	(\$35,430.74)	(\$35,430.74)	\$0.00	\$0.00	\$0.00	\$0.00		
	Employee and Retiree Healthcare BA	Tracks the difference between the actual forecast and the authorized costs of employee and retiree healthcare expense	D.12.09.004; September 13, 2012/D.15.11.030; November 19, 2015	\$471,521.00	\$649,669.71	\$742,293.49	\$340,401.61	\$375,360.57	\$297,836.01	\$769.33	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcredit, effective March 4, 2021.
	Pension Expense BA	Tracks the difference between actual and authorized pension expense	D.12.09.004; September 13, 2012/D.15.11.030; November 19, 2015	\$25,704.00	\$28,973.88	(\$1,130.69)	\$717,406.85	\$948,967.91	(\$2,528,846.67)	(\$3,021,422.84)	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcredit, effective March 4, 2021.
	One-Way Conservation BA	Tracks the difference between actual and authorized conservation program expenses	D.12.09.004; September 13, 2012/D.15.11.030; November 19, 2015	\$124,099.00	\$0.00	\$13,295.02	\$35,774.10	(\$8,756.98)	\$333,616.77	\$296,888.53	A.18-01-002, D.20-09-2019	AL 248-W authorized to close account for rate cycle 2015-2017, effective March 4, 2021. AL 245-W authorized account to track conservation expenditures for rate cycle 2019-2021.
	Consolidated Expense Balancing Account (CEBA)	Consolidates the amortization of Commission approved balancing accounts and memorandum accounts where appropriate	D.20-09-2019						(\$129,390.87)	\$83,151.13	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcharge, effective March 4, 2021.
Yermo	Yermo Water Revenue Balancing Account	Tracks the difference between actual and authorized revenue requirement for the 2019-2021 rate cycle.	D.20-09-019, September 24, 2020						(\$580,715.13)	(\$737,633.33)	A.18-01-002, D.20-09-2019	AL 245-W authorized the establishment of the Yermo Water Revenue Balancing Account ("YWRBA").
Irrigation Service	Incremental Cost BA	Tracks gravity irrigation incremental costs	D.03.006.072/ AL 183 effective April 26, 2013	(\$4,277.00)	\$5,362.05	(\$8,038.77)	(\$38,254.06)	(\$40,970.27)	(\$30,562.56)	(\$28,155.32)	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcharge, effective March 4, 2021.
				(\$3,852,820.00)	(\$3,825,641.61)	(\$5,150,432.40)	(\$1,649,325.88)	(\$1,174,768.59)	(\$3,637,958.25)	(\$4,578,692.58)		
	Authorized Revenue Requirement-Domestic & Yermo		D.15.11.030	\$23,367,975.00	\$23,367,975.00		\$24,135,800	\$24,135,800	\$25,888,383	\$25,888,383	A.18-01-002, D.20-09-2019	AL 252-W authorized 2021 revenue requirement for the 2021 Escalation Year increase, effective July 1, 2021
	Authorized Revenue Requirement-Irrigation		D.15.11.030	\$224,313.00	\$224,313.00		\$217,650	\$217,650	\$202,540	\$202,540	A.18-01-002, D.20-09-2019	

¹A positive balance reflects an overcollection. A negative balance reflects an under-collection.