| <u>Utility Name</u> | <u>Balancing Account</u> <u>Name</u> | Balancing Account Description | Authorizing Decision or Resolution or Advice Letter | Balance as of End of June 30, 2021 ¹ | Balance as of End of December 31, 2021 ¹ | <u>Most Recent</u> <u>Conducted</u> <u>Review/Audit (either</u> <u>GRC or other</u> <u>method)</u> | Notes or Comments | <u>(1) Authorize</u> <u>Recovery</u> <u>Amount</u> | <u>% of Total</u> <u>Balance</u> | (2) 25th Percentile* | <u>(3) %</u> <u>Change</u> | <u>(4) No</u> <u>Review Past</u> <u>3 Years</u> |
|---------------------------------------|--|---|---|--|--|--|--|--|-------------------------------------|-------------------------|-------------------------------|---|
| Liberty Utilities Park Water Corp. | Total number of connections per 2020 Annual Report is 28,285 | | | | | | | | | | | |
| | 2012 & Prior WRAM/MCBA | | | | | AL 251-W-A | | | | | | |
| | 2013 WRAM/MCBA | | | | | AL 251-W-A | AL 251-W-A authorized a 12-month temporary surcharge, effective July 1, 2014. | | | | | |
| | 2014 WRAM/MCBA | - | | | | AL 259-W-A | AL 259-W-A authorized a 12-month temporary surcharge, effective May 5, 2015. Balance is fully amortized | | | | | |
| | 2015 WRAM/MCBA | | | | | AL 268-W | AL 268-W authorized a 24-month temporary surcharge, effective May 6, 2016. | | | | | |
| | 2016 WRAM/MCBA | - | | | | AL 275-W | AL 275-W authorized a 12-month temporary surcharge, effective May 1, 2017, subject to the 10% Cap. Remaing balance above the 10% cap will be recovered through future advice letter or GRC. | | | | | |
| | 2017 WRAM/MCBA | Tracks water revenues and water production related costs for future disposition | D.08-02-036 effective February 28, 2008 and D.12-04-048 effective April 19, 2012 | (\$1,265,522.29) | (\$201,047.30) | AL 282-W | AL 282-W authorized an 18-month temporary surcharge, effective May 22, 2018, subject to the 10% Cap. The remaining balance above the 10% cap will be recovered through future advice letter or GRC. | | | | | |
| | 2018 WRAM/MCBA | | | (\$1,304,532.28) | (\$1,305,021.55) | AL 289-W | AL 289-W authorized an 18-month surcharge of \$0.543 per Ccf with an effective date of December 1, 2019; subject to the 10% cap limit. Remaining balance will be recovered through future advice letter or GRC. | | | | | |
| | 2019 WRAM/MCBA | | | (\$553,265.35) | (\$553,472.85) | AL 306-W-B | AL 306-W-B authorized an 18-month temporary surcharge of \$0.436 per Ccf with an effective date of July 1, 2021. | (2,604,148) | | | | |
| | 2020 WRAM/MCBA | | | (\$768,604.79) | (\$768,893.06) | AL 313-W | AL 313-W authorized an 18-month temporary surcharge of \$0.128 per Ccf, effective July 1, 2021. | (768,451) | 91.91% | | | |
| | 2021 WRAM/MCBA | | | (\$122,950.98) | (\$841,178.35) | Future AL | Future advice letter filing. | | | 56.69% | -8.60% | N/A |
| | | | | | | | | | | | | |

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| Recycled Water- Incremental Cost BA | Tracks recycled water incremental costs | AL 230-W, effective May 1, 2012 | \$0.00 | (\$16,722.49) | A.18-01-003, D.20-09- 019 | AL 309-W authorized transfer balance to CEBA for a 12-month temporary surcharge, effective March 4, 2021. | | | -0.26% | | |
|---|--|------------------------------------|------------------|------------------|------------------------------|---|-----------|---------|---------|---------|--|
| CARW Revenue Reallocation BA | Tracks recorded discounts and surcharges | D.16.01.009; January 14, 2016 | \$2,837,913.77 | \$2,506,983.56 | A.18-01-003, D.20-09- 019 | AL 304-W authorized the over- collected balance recorded through December 31, 2017 be embedded in the surcharge rate for Schedule No. CARW-SC, effective November 20, 2020. | | | 80.41% | -11.66% | |
| One-Way Conservation BA | Tracks the difference between actual and authorized, conservation program expenses | D.16.01.009; January 14, 2016 | \$953,875.68 | \$610,868.77 | A.18-01-003, D.20-09- 019 | AL 309-W authorized a temporary 12- month surcredit and terminate account for rate cycle 2016-2018, effective March 4, 2021. AL 304-W authorized tracking of the conservation programs for rate cycle 2019-2021. | 868,834 | 142.23% | 19.59% | -35.96% | |
| Group Pension Expense BA | Tracks the difference between adopted and actual pension expense | D.16.01.009; January 14, 2016 | (\$1,092,722.34) | (\$2,683,447.91) | A.18-01-003, D.20-09- 019 | AL 309-W authorzied a temporary 12- month surcredit, effective March 4, 2021. | 1,805,134 | -67.27% | -41 46% | 145.57% | |
| Consolidated Expense Balancing Account (CEBA) | Consolidates the amortization of Commission approved balancing accounts and memorandum accounts where appropriate | AL 266-W-A; May 26, 2016 | (\$374,647.20) | (\$103,046.47) | A.18-01-003, D.20-09- 019 | AL 309-W authorized a 12-month temporary surcharge, effective March 4, 2021. | (494,252) | 479.64% | -1.59% | -72.50% | |
| | | | (\$1,690,455.78) | (\$3,354,977.65) | | | | | | | |
| Authorized Revenue Requirement | | D.16.01.009; January 14, 2016 | \$34,949,023 | \$35,886,380 | AL305-W | AL 305-W authorized 2020 revenue requirement for the Escalation Year 2020 increase, effective November 20, 2020. | | | | | |

| (\$5,482,245.23) | (\$6,472,829.98) |
|------------------|------------------|
| \$3,791,789.45 | \$3,117,852.33 |
| (\$1,690,455.78) | (\$3,354,977.65) |