

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2014 <sup>1</sup>	Balance as of End of December 2014 <sup>1</sup>	Balance as of End of June 30, 2015 <sup>1</sup>	Balance as of End of December 31, 2015 <sup>1</sup>	Balance as of End of June 30, 2016 <sup>1</sup>	Balance as of End of December 31, 2016 <sup>1</sup>	Balance as of End of June 30, 2017 <sup>1</sup>	Balance as of End of December 31, 2017 <sup>1</sup>	Balance as of End of June 30, 2018 <sup>1</sup>	Balance as of End of December 31, 2018 <sup>1</sup>	Balance as of End of June 30, 2019 <sup>1</sup>	Balance as of End of December 31, 2019 <sup>1</sup>	Balance as of End of June 30, 2020 <sup>1</sup>	Balance as of End of December 31, 2020 <sup>1</sup>	Balance as of End of June 30, 2021 <sup>1</sup>	Balance as of End of December 31, 2021 <sup>1</sup>	Balance as of End of June 30, 2022 <sup>1</sup>	Balance as of End of December 31, 2022 <sup>1</sup>	Most Recent Conducted Review/Audit (letter, GRC or other method)	Notes or Comments		
Liberty Utilities Park Water Corp.	Total number of connections per 2021 Annual Report is 28,348																								
	2012 & Prior WRAM/MCBA			(\$1,346,214.00)	(\$257,149.62)	\$0.00	\$0.00	\$0.00															AL 251-W-A		
	2013 WRAM/MCBA			(\$731,735.00)	(\$732,116.57)	(\$494,008.22)	\$0.00	\$0.00															AL 251-W-A	AL 251-W-A authorized a 12-month temporary surcharge, effective July 1, 2014.	
	2014 WRAM/MCBA			(\$287,812.00)	(\$964,097.17)	(\$866,395.69)	(\$875,318.82)	(\$462,323)	\$0	\$0													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			N/A	N/A	(\$1,119,469.89)	(\$3,162,332.06)	(\$3,169,876)	(\$2,688,808)	(\$1,864,753)	(\$842,603)	(\$642,943.74)	(\$51,635.15)										AL 268-W	AL 268-W authorized a 24-month temporary surcharge, effective May 6, 2016.	
	2016 WRAM/MCBA			N/A	N/A	N/A	N/A	(\$1,808,097.71)	(\$3,206,212.69)	(\$3,217,619.92)	(\$3,237,755.29)	(\$3,267,765.39)	(\$2,751,519.99)	(\$1,919,990.67)	(\$804,155.85)								AL 275-W	AL 275-W authorized a 12-month temporary surcharge, effective May 1, 2017, subject to the 10% Cap. Remaining 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					N/A	N/A	(\$2,006,450.00)	(\$3,497,275.39)	(\$3,529,743.84)	(\$3,570,263.44)	(\$3,614,373.26)	(\$3,672,191.53)	(\$3,529,485.67)	(\$2,285,216.11)	(\$1,285,522.29)	(\$203,047.30)	\$0.00	\$0.00			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							N/A	N/A	N/A	N/A	(\$1,138,960.80)	(\$1,265,228.88)	(\$1,280,860.50)	(\$1,296,743.01)	(\$1,303,261.03)	(\$1,304,075.78)	(\$1,304,532.28)	(\$1,305,021.55)	(\$446,028.58)	\$0.00			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											(\$880,879.01)	(\$641,556.46)	(\$644,781.22)	(\$553,071.74)	(\$553,265.35)	(\$553,472.85)	(\$555,253.86)	\$0.00				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.	
	2020 WRAM/MCBA			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0.00	\$0.00	(\$1,640,078.15)	(\$2,524,284.01)	(\$768,604.79)	(\$768,893.06)	(\$771,465.79)	(\$569,902.20)			AL 313-W	AL 313-W authorized an 18-month temporary surcharge of \$0.128 per Ccf, effective July 1, 2021.
	2021 WRAM/MCBA																	(\$122,950.98)	(\$841,178.35)	(\$1,049,906.64)	(\$1,067,608.37)			AL 322-W	AL 322-W authorized an 18-month temporary surcharge of \$0.03 per Ccf with an effective date of May 1, 2022, subject to the 10% cap. Remaining balance will be recovered in future advice letter filing or GRC.
	2022 WRAM/MCBA			N/A	N/A	N/A													(\$862,324.58)	(\$876,861.13)			Future AL	future advice letter filing.	
	Recycled Water- Incremental Cost BA	Tracks recycled water incremental costs	AL 230-W, effective May 5, 2012	(\$958.00)	(\$958.38)	(\$958.81)	(\$959.82)	(\$962.11)	(\$964.91)	(\$969.36)	(\$965.36)	(\$974.31)	(\$985.49)	(\$997.67)	(\$1,007.13)	(\$1,012.19)	(\$1,012.82)	\$0.00	(\$16,722.49)	(\$24,676.84)	(\$35,717.34)			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.
	CARW Revenue Reallocation BA	Tracks recorded discounts and surcharges	D. 16-01-009; January 14, 2016	(\$562,587.00)	(\$526,140.51)	(\$499,469.58)	(\$492,649.67)	(\$130,307.82)	\$383,439.79	\$597,041.23	\$809,072.27	\$1,104,399.58	\$1,607,153.08	\$2,196,394.02	\$2,836,649.16	\$3,043,823.18	\$3,149,656.56	\$2,837,913.77	\$2,506,983.56	\$2,154,169.76	\$1,805,671.40			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. 02/19/15C, effective November 20, 2020.
	One-Way Conservation BA	Tracks the difference between actual and authorized, conservation program expenses	D. 16-01-009; January 14, 2016	\$68,015.72	\$150,021.67	\$166,627.78	\$97,622.78	\$159,939.69	\$169,990.29	\$322,590.99	\$304,299.47	\$214,753.94	\$334,574.46	\$334,574.46	\$334,574.46	\$343,644.33	\$505,745.93	\$953,875.68	\$610,868.77	\$360,762.67	\$418,549.64			A-18-01-003, D-20-09-019	AL 309-W authorized a temporary 12-month surcharge 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.
	Group Pension Expense BA	Tracks the difference between adopted and actual pension expense	D. 16-01-009; January 14, 2016	N/A	N/A	N/A	N/A	(\$79,438.18)	\$728,475.37	\$1,140,817.07	\$1,706,828.60	\$1,900,516.85	\$2,527,425.28	\$3,156,684.29	\$3,671,968.87	\$3,969,114.49	(\$296,866.84)	(\$1,092,722.34)	(\$2,681,447.91)	(\$3,396,148.82)	(\$3,640,797.80)			A-18-01-003, D-20-09-019	AL 309-W authorized a temporary 12-month surcharge, effective March 4, 2021.
	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	N/A	N/A	N/A	N/A	(\$119,721.28)	(\$64,732.17)	(\$20,261.68)	(\$18,641.59)	(\$18,874.98)	(\$19,092.93)	(\$19,329.02)	(\$19,511.98)	(\$19,610.10)	(\$19,622.36)	(\$374,647.20)	(\$103,046.47)	\$10,168.88	\$10,304.73			A-18-01-003, D-20-09-019	AL 309-W authorized a 12-month temporary surcharge, effective March 4, 2021.
	Authorized Revenue Requirement		D. 16-01-009; January 14, 2016	(\$2,861,270.28)	(\$2,330,440.58)	(\$2,813,674.22)	(\$4,433,637.59)	(\$5,610,787.04)	(\$4,678,802.42)	(\$5,049,993.56)	(\$4,777,039.96)	(\$5,379,592.69)	(\$3,189,573.06)	(\$2,028,777.36)	\$408,026.55	\$218,353.64	(\$3,328,747.17)	(\$1,690,455.78)	(\$3,354,977.65)	(\$4,588,706.81)	(\$3,952,361.07)				AL 305-W authorized 2020 revenue requirement for the Escalation Year 2020 increase, effective November 20, 2020.

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