

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2016 ¹	Balance as of End of December 31, 2016 ²	Balance as of End of June 30, 2017 ¹	Balance as of End of December 31, 2017 ²	Balance as of End of June 30, 2018 ³	Balance as of End of December 31, 2018 ⁴	Balance as of End of June 30, 2019 ¹	Balance as of End of December 31, 2019 ²	Balance as of End of June 30, 2020 ¹	Most Recent Conducted Review/Audit	Notes or Comments		
Liberty Utilities Apple Valley Ranchos Water Corp.	Total Number of Connections per 2019 Annual Report is 20,684															
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										AL 182-W	Balance is fully amortized as of December 2014.		
	2013 WRAM/MCBA			(\$158,783.14)	\$0.00	\$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			(\$2,058,239.60)	(\$1,179,175.00)	(\$913,302.12)	(\$767,158.95)	(\$670,428.70)	(\$323,664.44)	(\$105,529.31)	\$0.00	\$0.00			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			(\$110,998.18)	(\$111,315.82)	(\$111,834.44)	(\$112,534.29)	(\$113,577.34)	(\$114,881.15)	(\$116,300.48)	\$0.00	\$0.00			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			(\$412,980.00)	(\$244,481.00)	(\$245,620.03)	(\$246,990.28)	(\$249,279.56)	(\$252,141.18)	(\$255,256.33)	(\$171,824.54)	(\$173,492.30)			AL 223-W-A	AL 223-W-A authorized a 12-month temporary surcharge, effective May 1, 2017.
	2017 WRAM/MCBA			N/A	N/A	(\$477,125.00)	(\$242,157.00)	(\$244,372.56)	(\$247,177.82)	(\$250,231.65)	(\$251,303.42)	(\$252,566.58)			AL 228-W	AL 228-W authorized a 17-month temporary surcharge, effective May 22, 2018.
	2018 WRAM/MCBA			N/A	N/A	N/A	N/A	\$86,277.97	\$487,072.00	\$493,089.67	\$497,763.57	(\$57,052.57)			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	N/A	N/A	N/A	N/A	(\$471,161.00)	(\$203,697.00)	(\$204,720.87)			Future Advice Letter Filing	Future Advice Letter Filing
	2020 WRAM/MCBA			N/A	N/A	N/A	N/A	N/A	N/A	\$0.00	\$0.00	(\$134,250.00)			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	(\$79,076.52)	(\$79,258.57)	(\$79,672.29)	(\$80,170.87)	(\$80,913.95)	(\$81,842.80)	(\$82,853.95)	(\$83,639.31)	(\$84,059.72)	A.18-01-002	Awaiting for final decision in Liberty Apple Valley's General Rate Case 2019
	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	(\$896,239.90)	(\$799,076.00)	(\$877,100.50)	(\$1,000,358.43)	(\$1,111,141.89)	(\$1,215,708.04)	(\$1,303,541.26)	(\$1,378,024.20)	(\$1,458,222.70)	A.18-01-002	Awaiting for final decision in Liberty Apple Valley's General Rate Case 2019		
	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	(\$35,430.74)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				

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	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	\$637,866.65	\$386,064.34	\$340,401.61	\$375,360.57	\$412,067.10	\$459,051.14	\$492,413.16	\$604,812.57	\$615,735.06	A.18-01-002	Awaiting for final decision in Liberty Apple Valley's General Rate Case 2019
	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	\$11,335.62	\$476,707.51	\$717,406.85	\$948,967.91	\$944,319.70	\$1,187,116.15	\$1,504,593.31	\$1,724,099.32	\$1,797,305.60	A.18-01-002	Awaiting for final decision in Liberty Apple Valley's General Rate Case 2019
	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	(\$19,915.61)	\$5,044.54	\$35,774.10	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	A.18-01-002	Awaiting for final decision in Liberty Apple Valley's General Rate Case 2019
Irrigation Service	Incremental Cost BA	Tracks gravity irrigation incremental costs	D.03.006.072/ AL 183 effective April 26, 2013	(\$17,733.28)	(\$35,835.94)	(\$38,254.06)	(\$40,970.27)	(\$52,297.25)	(\$57,074.35)	(\$62,110.49)	(\$66,342.17)	(\$71,051.63)	A.18-01-002	Awaiting for final decision in Liberty Apple Valley's General Rate Case 2019
				(\$3,140,194.70)	(\$1,581,325.94)	(\$1,649,325.88)	(\$1,174,768.59)	(\$1,088,103.46)	(\$168,007.47)	(\$165,645.31)	\$663,087.84	(\$31,132.69)		
	2019 Authorized Revenue Requirement- Domestic		D.15.11.030	\$22,957,174	\$22,957,174	\$24,135,800	\$24,135,800	\$24,135,800	\$23,170,000	\$23,170,000	\$22,652,947	\$22,652,947	AL 236-W	AL 236-W authorized 2019 revenue requirement for COC and Interim Rates, effective July 1, 2019.
	2019 Authorized Revenue Requirement- Irrigation		D.15.11.030	\$216,922	\$216,922	\$217,650	\$217,650	\$217,650	\$213,600	\$213,600	\$212,947	\$212,947	AL 236-W	

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