

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2014	Balance as of End of December 31, 2014	Balance as of End of June 30, 2015	Balance as of End of June 30, 2017	Balance as of End of December 31, 2017	Balance as of End of June 30, 2018	Balance as of End of December 31, 2018	Balance as of End of June 30, 2019	Balance as of End of December 31, 2019	Balance as of End of June 30, 2020	Balance as of End of December 31, 2020	Balance as of End of June 30, 2021	Balance as of End of December 31, 2021	Balance as of End of June 30, 2022	Balance as of End of December 31, 2022	Most Recent Conducted Review/Budget	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			(\$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)	(\$2,069,841.00)	(\$2,069,996.32)	(\$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			N/A	N/A	(\$1,708,812.00)	(\$11,834.44)	(\$12,534.29)	(\$113,573.34)	(\$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			N/A	N/A	N/A	(\$245,620.03)	(\$246,990.28)	(\$249,279.56)	(\$252,141.18)	(\$255,256.33)	(\$171,824.54)	(\$173,492.30)	(\$173,661.67)	(\$173,662.44)	(\$173,727.57)	(\$174,308.87)	\$0.00	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)	(\$244,372.56)	(\$247,177.82)	(\$250,231.65)	(\$251,303.42)	(\$252,566.58)	(\$252,724.48)	(\$252,812.94)	(\$252,907.76)	(\$253,754.00)	(\$30,982.51)	AL 228-W	AL 228-W authorized a 17-month temporary surcharge, effective May 22, 2018.
	2018 WRAM/MCBA	Tracks water revenue and water production related costs for future disposition	D.08.09.026 effective September 18, 2008 and D.12.04.048 effective April 18, 2012				N/A	N/A	\$86,777.97	\$487,072.00	\$489,089.67	\$489,763.57	(\$57,052.57)	(\$57,088.24)	(\$56,865.41)	(\$56,886.74)	(\$57,077.09)	(\$58,039.26)	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	(\$471,161.00)	(\$203,697.00)	(\$204,720.87)	(\$360,260.73)	(\$360,759.08)	(\$360,894.39)	(\$362,101.95)	(\$368,206.04)	AL 257-W	Effective June 10, 2022, Advice Letter 257-W approved a 12-month surcharge to recover the 2019 and prior WRAM and MCBA balances.
	2020 WRAM/MCBA												(\$134,250.00)	\$315,824.00	\$320,253.57	(\$7,493.57)	(\$3,921.64)	\$0.00	Future Advice Letter Filing	AL 252-W-A approved a one-time surcredit, effective November 15, 2021.
	2021 WRAM/MCBA													\$593,107.71	\$733,105.12	\$5,338.34	\$2,743.89	AL 262-W	AL 262-W approved a one-time surcredit effective May 1, 2022.	
	2022 WRAM/MCBA			N/A												\$345,263.95	\$351,084.20	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	(\$72,133.00)	(\$78,939.54)	(\$78,986.26)	(\$78,672.29)	(\$80,170.87)	(\$80,913.95)	(\$81,842.80)	(\$82,853.95)	(\$83,639.31)	(\$84,059.72)	(\$84,112.21)	\$0.00	\$0.00	\$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.05.13.020; December 15, 2005; D.08.09.026; September 18, 2008; D.12.09.004; September 13, 2012; D.15.11.030; November 15, 2015	(\$583,743.00)	(\$715,291.52)	(\$824,858.70)	(\$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)	(\$1,517,479.82)	(\$1,125,395.06)	(\$881,090.89)	(\$671,728.82)	(\$483,106.30)	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.
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	(\$32,230.00)	(\$35,430.74)	(\$35,430.74)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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 15, 2015	\$471,521.00	\$649,669.71	\$742,293.49	\$340,401.61	\$375,380.57	\$412,067.10	\$459,051.14	\$492,413.16	\$604,812.57	\$615,735.06	\$611,243.08	\$1,065,734.05	\$297,836.01	\$769.33	\$882.04	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 15, 2015	\$25,704.00	\$28,973.88	(\$1,180.69)	\$71,406.85	\$948,967.91	\$944,319.70	\$1,187,116.15	\$1,504,993.31	\$1,724,099.32	\$1,797,805.60	(\$915,970.40)	(\$1,523,715.70)	(\$2,528,846.67)	(\$3,021,422.84)	(\$3,294,741.31)	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 15, 2015	\$124,099.00	\$0.00	\$13,295.02	\$35,774.10	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	(\$8,756.98)	\$293,573.65	\$336,669.92	\$333,616.77	\$296,888.53	\$330,991.33	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 246-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											(\$811,493.31)	(\$129,390.87)	\$83,151.13	\$84,508.28	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcharge, effective March 4, 2021.	

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Yermo	Yermo Water Revenue Balancing Account	Tracks the difference between actual and authorized revenue requirement for the 2019-2021 rate cycle.	D.20-09-015, September 24, 2020																	A1 245-W authorized the establishment of the Yermo Water Revenue Balancing Account ("WRBA").
Irrigation Service	Incremental Cost BA	Tracks gravity irrigation incremental costs	D.03.026.072/ A1 183 effective April 26, 2013	(\$4,277.00)	\$5,362.05	(\$8,018.77)	(\$18,254.06)	(\$40,970.27)	(\$52,297.25)	(\$57,074.35)	(\$62,110.49)	(\$66,342.17)	(\$71,051.63)	(\$74,253.32)	(\$62,358.15)	(\$30,562.56)	(\$28,155.32)	(\$32,386.28)		A1 248-W authorized a 12-month temporary surcharge, effective March 4, 2021.
				(\$1,852,820.00)	(\$1,825,641.61)	(\$1,150,432.40)	(\$1,649,325.88)	(\$1,174,768.59)	(\$1,088,103.46)	(\$168,007.47)	(\$165,645.31)	\$663,087.84	(\$31,132.89)	(\$2,617,932.53)	(\$2,307,014.76)	(\$1,637,958.20)	(\$4,578,692.58)	(\$4,347,329.86)		
	Authorized Revenue Requirement Domestic & Yermo		D.15.11.030	\$23,367,975.00	\$23,367,975.00		\$24,135,800	\$24,135,800	\$24,135,800	\$23,170,000	\$23,652,947	\$22,652,947	\$23,740,760	\$25,888,383	\$25,888,383	\$25,888,383	\$25,888,383	\$25,888,383		A1 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	\$213,600	\$213,600	\$212,947	\$212,947	\$201,460	\$202,540	\$202,540	\$202,540	\$202,540	\$202,540		

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