

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 ¹	Balance as of End of June 30, 2017 ¹	Balance as of End of December 31, 2017 ¹	Balance as of End of June 30, 2018 ¹	Balance as of End of December 31, 2018 ¹	Balance as of End of June 30, 2019 ¹	Balance as of End of December 31, 2019 ¹	Balance as of End of June 30, 2020 ¹	Most Recent Conducted Review/Audit (either GRC or other method)	Notes or Comments	
Liberty Utilities Park Water Corp.	Total number of connections per 2019 Annual Report is 28,272														
	2012 & Prior 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	\$0.00									AL 251-W-A		
	2013 WRAM/MCBA			\$0.00										AL 251-W-A	AL 251-W-A authorized a 12-month temporary surcharge, effective July 1, 2014.
	2014 WRAM/MCBA			(\$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			(\$3,169,876)	(\$2,688,808)	(\$1,864,752)	(\$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			(\$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			N/A	N/A	(\$2,006,450.00)	(\$3,497,275.39)	(\$3,529,743.84)	(\$3,570,263.44)	(\$3,614,373.26)	(\$3,672,191.51)	(\$3,529,485.67)		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)		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)	Future AL	Future advice letter filing.
	2020 WRAM/MCBA					N/A	N/A	N/A	N/A	N/A	\$0.00	\$0.00	(\$1,640,078.15)	Future AL	Future advice letter filing.
	Recycled Water-Incremental Cost BA			Tracks recycled water incremental costs	AL 230-W, effective May 1, 2012	(\$962.11)	(\$954.91)	(\$959.36)	(\$965.36)	(\$974.31)	(\$985.49)	(\$997.67)	(\$1,007.13)	(\$1,012.19)	A.18-01-003
	CARW Revenue Reallocation BA	Tracks recorded discounts and surcharges	D.16.01.009; January 14, 2016	(\$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	A.18-01-003	Awaiting for final decision in Liberty Park Water's GRC 2019.	
	One-Way Conservation BA	Tracks the difference between actual and authorized, conservation program expenses	D.16.01.009; January 14, 2016	\$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	A.18-01-003	Awaiting for final decision in Liberty Park Water's GRC 2019.	
	Group Pension Expense BA	Tracks the difference between adopted and actual pension expense	D.16.01.009; January 14, 2016	(\$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	A.18-01-003	Awaiting for final decision in Liberty Park Water's GRC 2019.	
	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	(\$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)	A.18-01-003	Awaiting for final decision in Liberty Park Water's GRC 2019.	
				(\$5,610,787.04)	(\$4,678,802.42)	(\$5,049,593.56)	(\$4,777,039.96)	(\$5,379,592.69)	(\$3,189,573.06)	(\$2,028,777.36)	\$408,026.55	\$218,353.64			
	2019 Authorized Revenue Requirement		D.16.01.009; January 14, 2016	\$35,346,330.00	\$35,346,330.00	\$37,685,977.00	\$37,685,977.00	\$38,247,373.00	\$38,247,373.00	\$38,247,373.00	\$37,360,000	\$37,360,000	AL 293-W	AL 293-W authorized the COC and Interim Rates, effective July 1, 2019.	

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