

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution or Advice Letter</u>	<u>Balance as of End of December 31, 2020<sup>1</sup></u>	<u>Balance as of End of June 30, 2021<sup>1</sup></u>	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Notes or Comments</u>	<u>(1) Authorize Recovery Amount</u>	<u>% of Total Balance</u>	<u>(2) 25th Percentile*</u>	<u>(3) % Change</u>	<u>(4) No Review Past 3 Years</u>		
Liberty Utilities Park Water Corp.	Total number of connections per 2020 Annual Report is 28,285													
	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			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. Remaining balance above the 10% cap will be recovered through future advice letter or GRC.						
	2017 WRAM/MCBA					(\$2,285,216.11)	(\$1,265,522.29)	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					(\$1,304,075.78)	(\$1,304,532.28)	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.	(3,825,000)	-95.27%			
	2019 WRAM/MCBA					(\$553,071.74)	(\$553,265.35)	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.					

LIBERTY UTILITIES (PARK WATER) CORP.

	2020 WRAM/MCBA			(\$2,524,284.01)	(\$768,604.79)	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)	Future AL	Future advice letter filing.						-73.23%	-39.78%	N/A
	Recycled Water-Incremental Cost BA	Tracks recycled water incremental costs	AL 230-W, effective May 1, 2012	(\$1,012.82)	\$0.00	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.						0.00%	-100.00%	N/A
	CARW Revenue Reallocation BA	Tracks recorded discounts and surcharges	D.16.01.009; January 14, 2016	\$3,149,656.56	\$2,837,913.77	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.						74.84%	-9.90%	N/A
	One-Way Conservation BA	Tracks the difference between actual and authorized, conservation program expenses	D.16.01.009; January 14, 2016	\$505,745.93	\$953,875.68	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	91.08%	25.16%	0.00%				N/A
	Group Pension Expense BA	Tracks the difference between adopted and actual pension expense	D.16.01.009; January 14, 2016	(\$296,866.84)	(\$1,092,722.34)	A.18-01-003, D.20-09-019	AL 309-W authorized a temporary 12-month surcredit, effective March 4, 2021.	1,805,134	-165.20%	-19.93%	0.00%				N/A
	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	(\$19,622.36)	(\$374,647.20)	A.18-01-003, D.20-09-019	AL 309-W authorized a 12-month temporary surcharge, effective March 4, 2021.	(494,252)	131.92%	-6.83%	1809.29%				N/A
				(\$3,328,747.17)	(\$1,690,455.78)										
	2020 Authorized Revenue Requirement		D.16.01.009; January 14, 2016	\$34,949,023	\$34,949,023	AL305-W	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.															
				(\$4,459,865.65)	(\$5,482,245.23)										
				\$3,655,402.49	\$3,791,789.45										
				(\$804,463.16)	(\$1,690,455.78)										