

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2014 ¹	Balance as of End of December 2014 ¹	Balance as of End of June 30, 2015 ¹	Balance as of End of December 31, 2015 ¹	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, 2020 ¹	Balance as of End of December 31, 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	(\$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	(\$1,119,469.80)	(\$3,162,332.06)	(\$3,169,876)	(\$2,688,808)	(\$1,864,752)	(\$842,603)					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)					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	N/A	N/A	N/A	N/A	(\$2,006,450.00)	(\$3,497,275.39)	(\$3,529,485.67)	(\$2,285,216.11)	-54%		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	N/A	N/A	N/A	N/A	(\$1,303,261.03)	(\$1,304,075.78)	0%		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											(\$644,781.22)	(\$553,071.74)	-17%		AL 306-W-A	AL 306-W-A requests approval to implement 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	(\$1,640,078.15)	(\$2,524,284.01)	35%	Future AL	Future advice letter filing.	
	Recycled Water-Incremental Cost BA			Tracks recycled water incremental costs	AL 230-W, effective May 1, 2012	(\$958.00)	(\$958.38)	(\$958.81)	(\$959.82)	(\$962.11)	(\$954.91)	(\$959.36)	(\$965.36)	(\$1,012.19)	(\$1,012.82)	0%	A.18-01-003, D.20-09-019
	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	\$3,043,823.18	\$3,149,656.56	3%	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.	
	One-Way Conservation BA	Tracks the difference between actual and authorized, conservation program expenses	D.16.01.009; January 14, 2016	\$68,035.72	\$150,021.67	\$166,627.78	\$97,622.78	\$159,939.69	\$169,990.29	\$322,590.99	\$304,299.47	\$343,644.33	\$505,745.93	32%	A.18-01-003, D.20-09-019	Pending - AL 309-W requests approval to implement a temporary 12-month surcharge, effective March 4, 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	\$3,969,114.49	(\$296,866.84)	1437%	A.18-01-003, D.20-09-019	Pending - AL 309-W requests approval to implement 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)	(\$19,610.10)	(\$19,622.36)	0%	A.18-01-003, D.20-09-019	Pending - AL 309-W requests approval to implement a 12-month temporary surcharge, effective March 4, 2021.	
				(\$2,861,270.28)	(\$2,330,440.58)	(\$2,813,674.32)	(\$4,433,637.59)	(\$5,610,787.04)	(\$4,678,802.42)	(\$5,049,593.56)	(\$4,777,039.96)	\$218,353.64	(\$3,328,747.17)				
	2020 Authorized Revenue Requirement		D.16.01.009; January 14, 2016			\$33,716,983.00	\$33,716,983.00	\$35,346,330.00	\$35,346,330.00	\$37,685,977.00	\$37,685,977.00	\$37,360,000	\$34,949,023	AL305-W	AL 305-W authorized 2020 revenue requirement for the Escalation Year 2020 increase, effective November 30, 2020.		

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