

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2016 [†]	Balance as of End of December 31, 2016 [†]	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 [†]	Most Recent Conducted Review/Audit	Notes or Comments	
Liberty Utilities Apple Valley Ranchos Water Corp.	Total Number of Connections per 2018 Annual Report is 23,484													
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		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		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)		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)		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		AL 234-W	On April 1, 2019, AL 234-W was filed requesting a 6-month surcredit with an effective date of May 1, 2019. Based on conversations with Water Division (WD), it was agreed that this advice letter be frozen until the surcharge in AL 228-W has been terminated and final recorded balance can be determined. Company will then file a supplement to AL 234-W in January 2020 or when final recorded balance can be determined.
	2019 WRAM/MCBA			N/A	N/A	N/A	N/A	N/A	N/A	(\$471,161.00)	(\$203,697.00)		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)	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)	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			

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	Most Recent Conducted Review/Audit	Notes or Comments
	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	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	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)	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)	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		
	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	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	AL 236-W	

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