

| Utility Name  | Balance Account Name   | Balance Account Description  | Authorizing Decision or Resolution or Advice Letter   | Balance as of End of June 30, 2014 <sup>1</sup> | Balance as of End of December 2014 <sup>1</sup> | Balance as of End of June 30, 2015 <sup>1</sup> | Balance as of End of June 30, 2017 <sup>1</sup> | Balance as of End of December 31, 2017 <sup>1</sup> | Balance as of End of June 30, 2018 <sup>1</sup> | Balance as of End of December 31, 2018 <sup>1</sup> | Balance as of End of June 30, 2019 <sup>1</sup> | Balance as of End of December 31, 2019 <sup>1</sup> | Balance as of End of June 30, 2020 <sup>1</sup> | Balance as of End of December 31, 2020 <sup>1</sup> | Most Recent Conducted Review/Audit | Notes or Comments   |
|---|--|--|---|---|---|---|---|---|---|---|---|---|---|---|------------------------------------|---|
| Liberty Utilities<br>Apple Valley<br>Ranchos Water<br>Corp. | Total Number of<br>Connections per 2019<br>Annual Report is 20,684 |  |   |   |   |   |   |   |   |   |   |   |   |   |                                    |   |
| Domestic Service  | 2012 & Prior<br>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)                                  | (\$2,059,841.00)                                | (\$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)                                | (\$111,834.44)                                  | (\$112,534.29)                                      | (\$113,577.34)                                  | (\$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   | 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   | 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)                                  | (\$173,601.67)                                      | 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)                                      | AL 228-W                           | AL 228-W authorized a 17-month temporary surcharge, effective May 22, 2018.   |
|   | 2018 WRAM/MCBA   |  |   |   |   |   | N/A   | N/A   | \$86,277.97                                     | \$487,072.00  | \$493,089.67                                    | \$497,763.57  | (\$57,052.57)                                   | (\$57,088.24)                                       | 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)                                      | Future Advice Letter Filing        | Future Advice Letter Filing   |
|   | 2020 WRAM/MCBA   |  |   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | N/A   | \$0.00  | \$0.00  | (\$134,250.00)                                  | \$315,824.00  | 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  | (\$77,133.00)                                   | (\$78,939.54)                                   | (\$78,986.26)                                   | (\$79,672.29)                                   | (\$80,170.87)                                       | (\$80,913.95)                                   | (\$81,842.80)                                       | (\$82,853.95)                                   | (\$83,639.31)                                       | (\$84,059.72)                                   | (\$84,112.27)                                       | A.18-01-002, D.20-09-2019          | Pending - AL 248-W requests approval to implement a 12-month temporary surcharge, to be effective March 4, 2021.  |
|   | 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 | (\$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)                                    | 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   | (\$32,220.00)                                   | (\$35,430.74)                                   | (\$35,430.74)                                   | \$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 19, 2015  | \$471,521.00                                    | \$649,669.71                                    | \$742,293.49                                    | \$340,401.61                                    | \$375,360.57  | \$412,067.10                                    | \$459,051.14  | \$492,413.16                                    | \$604,812.57  | \$615,735.06                                    | \$611,243.08  | A.18-01-002, D.20-09-2019          | Pending - AL 248-W requests approval to implement a 12-month temporary surcredit, effective March 4, 2021.  |

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|                    | 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 | \$25,704.00                                     | \$28,973.88                                     | (\$1,130.69)                                    | \$717,406.85                                    | \$948,967.91  | \$944,319.70                                    | \$1,187,116.15                                      | \$1,504,593.31                                  | \$1,724,099.32                                      | \$1,797,305.60                                  | (\$915,970.40)                                      | A.18-01-002, D.20-09-2019          | Pending - AL 248-W requests approval to implement a 12-month temporary surcharge, 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 19, 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)                                    | \$293,572.65  | A.18-01-002, D.20-09-2019          | Pending - AL 248-W requests approval to close this account, effective March 4, 2021.                            |
| Yermo              | Yermo Water Revenue Balancing Account          | Tracks the difference between actual and authorized revenue requirement for the 2019-2021 rate cycle. | D.20-09-019, September 24, 2020                                |   |   |   |   |   |   |   |   |   |   | (\$403,081.33)                                      |                                    | AL 245-W authorized the establishment of the Yermo Water Revenue Balancing Account ("YWRBA").                   |
| Irrigation Service | Incremental Cost BA                            | Tracks gravity irrigation incremental costs   | D.03.006.072/ AL 183 effective April 26, 2013                  | (\$4,277.00)                                    | \$5,362.05                                      | (\$8,038.77)                                    | (\$38,254.06)                                   | (\$40,970.27)                                       | (\$52,297.25)                                   | (\$57,074.35)                                       | (\$62,110.49)                                   | (\$66,342.17)                                       | (\$71,051.63)                                   | (\$74,253.32)                                       | A.18-01-002, D.20-09-2019          | Pending - AL 248-W requests approval to implement a 12-month temporary surcharge, effective March 4, 2021.      |
|                    |  |   |  | (\$3,852,820.00)                                | (\$3,825,641.61)                                | (\$5,150,432.40)                                | (\$1,649,325.88)                                | (\$1,174,768.59)                                    | (\$1,088,103.46)                                | (\$168,007.47)                                      | (\$165,645.31)                                  | \$663,087.84  | (\$31,132.69)                                   | (\$2,617,932.53)                                    |                                    |   |
|                    | 2020 Authorized Revenue Requirement-Domestic   |   | D.15.11.030  | \$23,367,975.00                                 | \$23,367,975.00                                 |   | \$24,135,800                                    | \$24,135,800  | \$24,135,800                                    | \$23,170,000  | \$23,170,000                                    | \$22,652,947  | \$22,652,947                                    | \$23,740,760  | AL 246-W                           | AL 246-W authorized 2020 revenue requirement for the 2020 Escalation Year increase, effective November 20, 2020 |
|                    | 2020 Authorized Revenue Requirement-Irrigation |   | D.15.11.030  | \$224,313.00                                    | \$224,313.00                                    |   | \$217,650                                       | \$217,650   | \$217,650                                       | \$213,600   | \$213,600                                       | \$212,947   | \$212,947                                       | \$201,460   | AL 246-W                           |   |

<sup>1</sup>A positive balance reflects an overcollection. A negative balance reflects an under-collection.