

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of June 30, 2023 ¹	Most Recent Conducted Review/Audit	Notes or Comments
Liberty Utilities Apple Valley Ranchos Water Corp.	Total Number of Connections per 2022 Annual Report is 21,065					
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				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				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				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				AL 223-W-A	AL 223-W-A authorized a 12-month temporary surcharge, effective May 1, 2017.
	2017 WRAM/MCBA				AL 228-W	AL 228-W authorized a 17-month temporary surcharge, effective May 22, 2018.
	2018 WRAM/MCBA				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				AL 257-W	Effective June 10, 2022, Advice Letter 257-W approved a 12-month surcharge to recover the 2019 and prior WRAM and MCBA balances.
	2020 WRAM/MCBA					AL 252-W-A approved a one-time surcredit, effective November 15, 2021.
	2021 WRAM/MCBA					AL 262-W approved a one-time surcredit effective May 1, 2022.
	2022 WRAM/MCBA			\$192,776.33	AL 270-W-A	AL 270-W-A approved a one-time surcredit, effective April 7, 2023.
	Incremental Cost BA	Tracks water production costs for the domestic system; includes purchased power and pump tax	D.03.06.072; June 19, 2003	\$0.00	A.18-01-002, D.20-09-2019	AL 248-W authorized transfer balance to CEBA for a 12-month temporary surcharge, 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	(\$360,728.04)	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	\$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	\$907.20	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcredit, effective March 4, 2021.

(1) Authorize Recovery Amount	% of Total Balance	(2) 25th Percentile*	(3) % Change	(4) No Review Past 3 Years
(866,372)	22.42%			
		-1.89%	-170.44%	N/A
		0.00%	0.00%	N/A
		9.34%	-25.33%	N/A
		0.24%	2.85%	N/A

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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	(\$2,780,404.77)	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcredit, 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	\$294,622.61	A.18-01-002, D.20-09-2019	AL 248-W authorized to close account for rate cycle 2015-2017, effective March 4, 2021. AL 245-W authorized account to track conservation expenditures for rate cycle 2019-2021.
	Consolidated Expense Balancing Account (CEBA)	Consolidates the amortization of Commission approved balancing accounts and memorandum accounts where appropriate	D.20-09-2019	\$86,625.23	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcharge, 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	(\$758,934.65)	A.18-01-002, D.20-09-2019	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	(\$36,693.54)	A.18-01-002, D.20-09-2019	AL 248-W authorized a 12-month temporary surcharge, effective March 4, 2021.
				(\$3,481,767.47)		
	Authorized Revenue Requirement-Domestic & Yermo		D.15.11.030	\$27,408,700	D.23-02-003	AL 269-W-A authorized 2022 revenue requirement for the Test Year, effective April 7, 2021
	Authorized Revenue Requirement-Irrigation		D.15.11.030	\$275,800	D.23-02-003	

<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>
		71.96%	-15.61%	N/A
		77.10%	-10.99%	N/A
		22.67%	2.51%	
		19.64%	1.18%	
		0.95%	13.30%	N/A

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

(\$3,863,922.51)
 \$382,155.04
 (\$3,481,767.47)