

<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 June 30, 2018 ¹</u>	<u>Most Recent Conducted Review/Audit</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>	
2012 & Prior WRAM/MCBA		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			\$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			(\$670,428.70)	AL 196-W-A	AL 196-W-A authorized an 18-month temporary surcharge, effective June 24, 2015.						
2015 WRAM/MCBA			(\$113,577.34)	AL 217-W	AL 217-W authorized a 12-month temporary surcharge, effective May 1, 2016.						
2016 WRAM/MCBA			(\$249,279.56)	AL 223-W-A	AL 223-W-A authorized a 12-month temporary surcharge, effective May 1, 2017.						
2017 WRAM/MCBA			(\$244,372.56)	AL 228-W	AL 228-W authorized a 17-month temporary surcharge, effective May 22, 2018.	(831,708)	69.81%				
2018 WRAM/MCBA			\$86,277.97	Future Advice Letter Filing	Future Advice Letter Filing				-48.74%	12.96%	N/A
Incremental Cost BA	Tracks water production costs for the domestic system; includes purchased power and pump tax	D.03.06.072; June 19, 2003	(\$80,913.95)	A.18-01-002	Under review 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	(\$1,111,141.89)	A.18-01-002	Under review in Liberty Apple Valley's General Rate Case 2019				-3.31%	0.93%	N/A
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	\$412,067.10	A.18-01-002	Under review in Liberty Apple Valley's General Rate Case 2019				30.38%	9.78%	N/A
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	\$944,319.70	A.18-01-002	Under review in Liberty Apple Valley's General Rate Case 2019				69.62%	-0.49%	N/A
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	(\$8,756.98)	A.18-01-002	Under review in Liberty Apple Valley's General Rate Case 2019				-0.36%	0.00%	N/A
	Tracks gravity irrigation incremental costs	D.03.006.072/ AL 183 effective April 26, 2013	(\$52,297.25)	A.18-01-002	Under review in Liberty Apple Valley's General Rate Case 2019				-2.14%	27.65%	N/A
			(\$1,088,103.46)								
2017 Authorized Revenue Requirement- Domestic		D.15.11.030	\$24,135,800	D.15.11.030	AL 219-W authorized 2017 Escalation Year Increase, effective January 1, 2017.						
2017 Authorized Revenue Requirement- Irrigation		D.15.11.030	\$217,650	D.15.11.030							

Balance reflects an overcollection. A negative balance reflects an under-collection.

(\$2,444,490.26)
 \$1,356,386.80
 (\$1,088,103.46)