

LIBERTY UTILITIES (PARK WATER) CORP.

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balance as of End of June 30, 2018</u> ¹	<u>Most Recent Conducted Review/Audit (either GRC or other method)</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>
Total number of connections per 2017 Annual Report is 29,285									
Liberty Utilities Park Water Corp.	2012 & Prior WRAM/MCBA		AL 251-W-A						
	2013 WRAM/MCBA		AL 251-W-A	AL 251-W-A authorized a 12-month temporary surcharge, effective July 1, 2014.					
	2014 WRAM/MCBA		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	(\$642,943.74)	AL 268-W	AL 268-W authorized a 24-month temporary surcharge, effective May 6, 2016.	\$ 3,157,229.00				
	2016 WRAM/MCBA	(\$3,267,765.39)	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.	\$ 378,000.00				
	2017 WRAM/MCBA	(\$3,529,743.84)	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.	(3,720,000)	56.64%			
	2018 WRAM/MCBA	(\$1,138,960.80)	Future AL	Future advice letter filing.			-99.77%	13.22%	N/A
	Recycled Water-Incremental Cost BA	(\$974.31)	A.18-01-003	Under review in Liberty Park Water's GRC 2019.			-0.01%	0.93%	N/A
	CARW Revenue Reallocation BA	\$1,104,399.58	A.18-01-003	Under review in Liberty Park Water's GRC 2019.			34.30%	36.50%	N/A
	One-Way Conservation BA	\$214,753.94	A.18-01-003	Under review in Liberty Park Water's GRC 2019.			6.67%	-29.43%	N/A
	Group Pension Expense BA	\$1,900,516.85	A.18-01-003	Under review in Liberty Park Water's GRC 2019.			59.03%	11.35%	N/A
	Consolidated Expense Balancing Account (CEBA)	(\$18,874.98)	A.18-01-003	Under review in Liberty Park Water's GRC 2019.			-0.22%	1.25%	N/A
		(\$5,379,592.69)							
	2018 Authorized Revenue Requirement	\$38,247,373.00	D.16-01-009	AL 285-W authorized offset increase, effective July 16, 2018.					
¹ A positive balance reflects an overcollection. A negative balance reflects an under-collection.									

(\$8,599,263.06)
 \$3,219,670.37
 (\$5,379,592.69)