

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Balance as of End of December 31, 2017<sup>1</sup></u>
Liberty Utilities Park Water Corp.	Total number of connections per 2016 Annual Report is 29,119		
	2012 & Prior WRAM/MCBA	Tracks water revenues and water production related costs for future disposition	
	2013 WRAM/MCBA		
	2014 WRAM/MCBA		
	2015 WRAM/MCBA		(\$842,603)
	2016 WRAM/MCBA		(\$3,237,755.29)
	2017 WRAM/MCBA		(\$3,497,275.39)
	Recycled Water-Incremental Cost BA	Tracks recycled water incremental costs	(\$965.36)
	CARW Revenue Reallocation BA	Tracks recorded discounts and surcharges	\$809,072.27
	One-Way Conservation BA	Tracks the difference between actual and authorized, conservation program expenses	\$304,299.47
	Group Pension Expense BA	Tracks the difference between adopted and actual pension expense	\$1,706,828.60
	Consolidated Expense Balancing Account (CEBA)	Consolidates the amortization of Commission approved balancing accounts and memorandum accounts where appropriate	(\$18,641.59)

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