

LIBERTY UTILITIES (PARK WATER) CORP.

<u>Utility Name</u>	<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, 2023¹</u>	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Notes or Comments</u>
Liberty Utilities Park Water Corp.	Total number of connections per 2022 Annual Report is 28,331					
	2020 WRAM/MCBA	Tracks water revenues and water production related costs for future disposition	D.08-02-036 effective February 28, 2008 and D.12-04-048 effective April 19, 2012	(\$166,900.36)	AL 313-W	AL 313-W authorized an 18-month temporary surcharge of \$0.128 per Ccf, effective July 1, 2021.
	2021 WRAM/MCBA			(\$1,093,951.43)	AL 322-W	AL 322-W authorized an 18-month temporary surcharge of \$0.03 per Ccf with an effective date of May 1, 2022, subject to the 10% cap. Remaining balance will be recovered in future advice letter filing or GRC.
	2022 WRAM/MCBA			(\$886,082.37)	AL 332-W-A	AL 332-W-A approved an 18-month surcharge of \$0.376/Ccf, effective 4/7/2023.
	Recycled Water-Incremental Cost BA	Tracks recycled water incremental costs	AL 230-W, effective May 1, 2012	(\$25,785.37)	A.18-01-003, D.20-09-019	AL 309-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.16.01.009; January 14, 2016	\$1,660,017.65	A.18-01-003, D.20-09-019	AL 304-W authorized the over-collected balance recorded through December 31, 2017 be embedded in the surcharge rate for Schedule No. CARW-SC, effective November 20, 2020.
	One-Way Conservation BA	Tracks the difference between actual and authorized, conservation program expenses	D.16.01.009; January 14, 2016	\$349,729.04	A.18-01-003, D.20-09-019	AL 309-W authorized a temporary 12-month surcredit and terminate account for rate cycle 2016-2018, effective March 4, 2021. AL 304-W authorized tracking of the conservation programs for rate cycle 2019-2021.
	Group Pension Expense BA	Tracks the difference between adopted and actual pension expense	D.16.01.009; January 14, 2016	(\$3,243,485.33)	A.18-01-003, D.20-09-019	AL 309-W authorized a temporary 12-month surcredit, effective March 4, 2021.
	Consolidated Expense Balancing Account (CEBA)	Consolidates the amortization of Commission approved balancing accounts and memorandum accounts where appropriate	AL 266-W-A; May 26, 2016	\$10,558.99	A.18-01-003, D.20-09-019	AL 309-W authorized a 12-month temporary surcharge, effective March 4, 2021.
				(\$3,395,899.18)		
	Authorized Revenue Requirement		D.16.01.009; January 14, 2016	\$40,319,097	D.23-02-003	AL 331-W-A authorized revenue requirements for Test Year 2022, effective April 7, 2023.
¹ A positive balance reflects an overcollection. A negative balance reflects an under-collection.						