

Alisal Water Company dba Alco Water Service

<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 December 31, 2017 (Note 1)</u>	<u>Balance as of End of June 30, 2017 (Note 2)</u>	<u>Most Recent Conducted Review/Audit</u>	<u>Notes or Comments</u>	Balancing accounts with a quarter-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.	Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts.	Balancing accounts that have experienced volatile fluctuations in their quarterly balances over time.	Balancing accounts that have not been reviewed in the previous three years.	
	Total number of connections per 2017 Annual Report is 9,123											
Alisal Water Corporation dba Alco Water Service	Water Quality Expenses	quality related expenses (i.e., water treatment, etc.)	W-4698; July 31, 2008	\$ -	\$ -	2017 Independent Audit per D.11-03-005 (Note 3)		N/A	N/A	N/A	N/A	
	Department of Public Health User Fee	Tracks user fees	W-4698; July 31, 2008	\$ (56,557.98)	\$ (56,557.98)	AL 173 (05-01-2017)	12/31/17 balance was adjusted from previous report to reflect all year end adjustments.	N/A	N/A	N/A	N/A	
	Water Revenue Adjustment	Tracks adopted revenue versus actual	D.11-03-005; March 10, 2011	\$ (93,364.32)	\$ (105,355.95)	AL 171 (01-04-2017)		N/A	N/A	N/A	N/A	
	Water Conservation Expense One Way	Tracks water conservation related expenses	D.11-03-005; March 10, 2011	\$ (3,072.54)	\$ 27,472.06	AL 175 (01-01-2018)		Yes	Yes	Volitile	N/A	

Note 1: Please note that the 12/31/17 balances are subject to year end adjustments when Alisal Water Corporation finalizes its 2017 financial reports.

Note 2: Please note that the 06/30/18 balances are interim and subject to year end adjustments when Alisal Water Corporation finalizes its 2018 financial

Note 3: Alisal Water Corporation is independently audited annually and the Independent Auditor's Report is submitted each year to the Director of the Division of Water and Audits.

1 A positive balance means an overcollection.
A negative balance means an undercollection.