

APPLE VALLEY RANCHOS WATER COMPANY

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balance as of End of December 31, 2017 <sup>1</sup></u>
<b>Liberty Utilities Apple Valley Ranchos Water Corp.</b>	Total Number of Connections per 2016 Annual Report is 23,136	
<b>Domestic Service</b>	2012 & Prior WRAM/MCBA	
	2013 WRAM/MCBA	
	2014 WRAM/MCBA	(\$767,158.95)
	2015 WRAM/MCBA	(\$112,534.29)
	2016 WRAM/MCBA	(\$246,990.28)
	<b>2017 WRAM/MCBA</b>	<b>(\$242,157.00)</b>
	Incremental Cost BA	(\$80,170.87)
	CARW Revenue Reallocation BA	(\$1,000,358.43)

APPLE VALLEY RANCOS WATER COMPANY

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balance as of End of December 31, 2017</u> <sup>1</sup>
	Office Remodel BA	\$0.00
	Employee and Retiree Healthcare BA	\$375,360.57
	Pension Expense BA	\$948,967.91
	One-Way Conservation BA	(\$8,756.98)
<b>Irrigation Service</b>	Incremental Cost BA	(\$40,970.27)

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