

Alisal Water Company dba Alco Water Service
Submitted 2/13/26

<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, 2025 (Note 3)</u>	<u>Balance as of End of December 31, 2025 (Note 2 & 3)</u>	<u>Most Recent Conducted Review/Audit</u>	<u>Notes or Comments</u>
Total number of connections per 2024 Annual Report is 9,156							
Alisal Water Corporation dba Alco Water Service	Water Quality Expenses	Tracks water quality related expenses (i.e., water treatment,	W-4698; July 31, 2008	\$ 431,066.91	\$ 439,745.75	2023 CPUC Audit Division Review	
	SWRCB User Fee Balancing Account (Note 1)	Tracks regulatory user fees for SWRCB and Monterey County	W-4698; July 31, 2008	\$ 1,848.87	\$ 57,089.61	AL 220 (03-17-2025) and 2023 CPUC Audit Division Review	
	Water Revenue Adjustment	Tracks adopted revenue versus actual	D.11-03-005; March 10, 2011	\$ 49,058.63	\$ 75,953.48	AL 212 (09-01-2023) and 2023 CPUC Audit Division Review	
	Water Conservation Expense One Way	Tracks water conservation related expenses	D.11-03-005; March 10, 2011	\$ 6,936.48	\$ 9,475.57	AL 222 (01-01-2026) and 2023 CPUC Audit Division Review	
	Purchased Power Balancing Account	Tracks Purchased power expenses	P. U. Code Section 792.5; AL 185	\$ 15,530.79	\$ 159,100.87	2023 CPUC Audit Division Review	

Note 1: On July 13, 2023 Alisal Water Corporation filed Advice Letter #209 updating the preliminary statement to include the accounting instruction for monthly interest calculation. In addition, Alisal updated the title of the Balancing Account to reflect the current name of the state agency this balancing account pertains to.

Note 2: Please note that the 12/31/25 balances are subject to year end adjustments when Alisal Water Corporation finalizes its 2025 financial reports.

Note 3: In an email dated August 1, 2025 from Maria Carmen Rocha, the instructions for Reporting Undercollection (revenue or adopted revenue target is less than expenses) would be reported as positive and overcollection (Revenue or adopted revenue target) exceeds expenses would be reported as negative. This is a change from previous report instructions. The 6/30/25 and 12/31/25 balances have been adjusted to reflect the new instructions.

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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.
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