Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of End of December 31, 2025 [2]	Balance as of End of June 30, 2026 [2]	Most Recent Conducted Review/Audit (either GRC or other method)	Notes or Comments		(1) Authorize Recovery Amount	% of Total Balance	(2) 25th Percentile*	(3) % Change	(4) No Review Past 3 Years
Liberty Utilities Park Water Corp.	Total Number of Connections per 2024 Annual Report is 28,203												
	2022 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	$229,982.76	$234,160.53	A.24-01-002 et al	AL 332-W-A approved an 18-month surcharge of $0.376/Ccf, effective 4/7/2023. This is the remaining balance. Once the final decision is issued in A.24-01-002 et al, Liberty will file an advice letter to amortize the remaining balance and close this account.		N/A	N/A	3.50%	1.82%	N/A
	Recycled Water-Incremental Cost BA	Tracks recycled water incremental costs	AL 230-W, effective May 1, 2012	$28,987.32	$29,522.60	A.24-01-002 et al	Once the final decision is issued in A.24-01-002 et al, Liberty will file an advice letter to amortize the recorded balance as of 12/31/2023.		N/A	N/A	0.44%	1.85%	N/A
	CARW Revenue Reallocation BA	Tracks recorded discounts and surcharges	D.16.01.009; January 14, 2016	($1,554,654.11)	($1,598,457.82)	A.24-01-002 et al	Once the final decision is issued in A.24-01-002 et al, the balance recorded through December 31, 2023 will be embedded in the surcharge rate for Schedule No. CAP-SC.		N/A	N/A	98.06%	2.82%	N/A
	Conservation Expense One-Way Balaning Account (CEOWBA)	Tracks the difference between actual and authorized, conservation program expenses	D.16.01.009; January 14, 2016	($19,187.79)	($19,542.59)	A.24-01-002 et al	AL 337-W-A authorzied a one-time temporary surcredit, with balance recorded June 30, 2022, effective Sept 1, 2023. Once the final decision is issued in A.24-01-002 et al, Liberty will file an advice letter to transfer the remaining balance to CEBA and close this account.		N/A	N/A	1.20%	1.85%	N/A
	Group Pension Expense BA	Tracks the difference between adopted and actual pension expense	D.16.01.009; January 14, 2016	$677,002.57	$73,835.90	A.21-07-003, D.23-02-003	AL 337-W-A authorzied a 36-month temporary surcharge, with balance recorded through Dec 31, 2021, effective Sept 1, 2023.		N/A	N/A	1.10%	-89.09%	N/A
	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	($11,887.14)	($12,106.94)	A.24-01-002 et al	AL 309-W authorized a 12-month temporary surcharge, effective March 4, 2021. Once the final decision is issued in A.24-01-002 et al, Liberty will file an advice letter to amortize the recorded balance as of 12/31/2023.		N/A	N/A	0.74%	1.85%	N/A
	Incremental Cost Balancing Account (ICBA)	This account tracks the water supply related costs for the domestic (potable water) system, includes purchased water, purchased power, replenishment, and chemicals.	A.21-07-003, D.23-02-003, AL 331-W-A	$2,476,262.42	$2,737,365.42	A.24-01-002 et al	Once the final decision is issued in A.24-01-002 et al, Liberty will file an advice letter to amortize the recorded balance as of 12/31/2023.		N/A	N/A	40.89%	0.00%	N/A
	Drinking Water Fees Balancing Account (DWFBA)	Tracks the drinking water fees charged by the State Water Resources Control Board	AL 339-W-A, January 3, 2024	$225,871.33	$207,754.90	None	AL 339-W-A authorized conversion of the Drinking Water Fees Memorandum Account (DWFMA) to Drinking Water Fees Balancing Account (DWFBA), effective December 15, 2021. Tracks the drinking water fees charged by the State Board.		N/A	N/A	3.10%	-8.02%	None
	Monterey Water Revenue Adjustment Mechanism (MWRAM) Balancing Account	Tracks the difference bewteen recorded and authorized quantity rate water revenues under tiered and single rates for residential customers	D.23-02-003, February 2, 2023	$4,665,743.58	$3,411,618.81	AL 348-W	AL 348-W authorized recovery for periods May 2023 through June 2025, for a 24-month surcharge, effective January 1, 2026.		3,911,985	114.67%	50.96%	-26.88%	N/A
				$6,718,120.94	$5,064,150.81								
	Authorized Revenue Requirement		D.16.01.009; January 14, 2016	$43,318,852	$43,318,852	D.24-12-007	AL 344-W authorized revenue requirements for cost of capital, effective January 1, 2025.						

[2] A positive balance reflects an overcollection. A negative balance reflects an under-collection.

$8,303,849.98	$6,694,258.16
($1,585,729.04)	($1,630,107.35)
$6,718,120.94	$5,064,150.81