

Alisal Water Company dba Alco Water Service
Submitted 2/21/24

<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, 2023 (Note 2)</u>	<u>Balance as of End of December 31, 2023</u>	<u>Most Recent Conducted Review/Audit</u>	<u>Notes or Comments</u>
	Total number of connections per 2021 Annual Report is 9,257						
Alisal Water Corporation dba Alco Water Service	Water Quality Expenses	quality related expenses (i.e., water treatment, etc.)	W-4698; July 31, 2008	\$ -	\$ (56,562.47)	2021 Independent Audit per D.11-03-005 (Note 3 & 4)	
	SWRCB User Fee Balancing Account (Note 1)	Tracks user fees	W-4698; July 31, 2008	\$ (48,850.92)	\$ (54,474.18)	AL 202 (03-11-2021) (Note 4)	
	Water Revenue Adjustment	Tracks adopted revenue versus actual	D.11-03-005; March 10, 2011	\$ (202,806.46)	\$ (161,885.46)	AL 187 (09-01-2019) (Note 4)	
	Water Conservation Expense One Way	Tracks water conservation related expenses	D.11-03-005; March 10, 2011	\$ 6,477.21	\$ (4,428.07)	AL 207 (01-01-2023) (Note 4)	
	Purchased Power Balancing Account	Track Purchased power expenses	P. U. Code Section 792.5; AL 185	\$ (713,981.99)	\$ (609,501.83)	AL 193 (01/28/20)	

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 06/30/23 and 12//31/23 balances are subject to year end adjustments when Alisal Water Corporation finalizes its 2023 financial reports.

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.

Note 4: In March 2023, the California Utilities Commission Division of Audits initiated an audit of Alisal Water Corporation's Balancing Accounts. At the time of the submittal of the June 2023 Semi-Annual Report (to be file August 4, 2023), the Audit Division has not completed the audit of Alisal's Balancing Accounts. During the normal course of the audit, it was determined that Alisal was not recording interest on a monthly basis to the balancing accounts. After consultation with the CPUC Water Division, it was agreed that Alisal would record the accrued interest for the period of 2020 through June 2023 and include it in the June 2023 Semi-Annual Report as opposed to having to submit restated semi-annual reports for the period of 2020-2022. Alisal has also submitted the underlying interest calculation workpapers to Water Division for review.

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

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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	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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N/A	N/A	N/A	N/A
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N/A	N/A	N/A	N/A
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N/A	N/A	N/A	N/A
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Yes	Yes	Volatile	N/A
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N/A	N/A	N/A	N/A
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