

Alisal Water Company dba Alco Water Service
Originally Submitted 2/15/25
Revised 4/21/26

<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, 2024 (Note 2)</u>	<u>Balance as of End of December 31, 2024</u>	<u>Most Recent Conducted Review/Audit</u>	<u>Notes or Comments</u>
Total number of connections per 2023 Annual Report is 9,147							
Alisal Water Corporation dba Alco Water Service	Water Quality Expenses	Tracks water quality related expenses (i.e., water treatment, etc.)	W-4698; July 31, 2008	\$ (199,689.65)	\$ (421,942.13)	2023 Independent Audit per D.11-03-005 (Note 3)	
	SWRCB User Fee Balancing Account (Note 1)	Tracks user fees	W-4698; July 31, 2008	\$ (3,945.37)	\$ (58,373.61)	AL 210 (07-14-2023)	
	Water Revenue Adjustment	Tracks adopted revenue versus actual	D.11-03-005; March 10, 2011	\$ (103,073.65)	\$ (16,717.53)	AL 187 (09-01-2023)	
	Water Conservation Expense One Way	Tracks water conservation related expenses	D.11-03-005; March 10, 2011	\$ (4,616.45)	\$ (1,621.71)	AL 207 (01-01-2025)	
	Purchased Power Balancing Account	Track Purchased power expenses	P. U. Code Section 792.5; AL 185	\$ (417,635.73)	\$ (217,306.26)	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 06/30/24 and 12/31/24 balances are subject to year end adjustments when Alisal Water Corporation finalizes its 2024 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: Alisal Water had its Balancing Accounts audited for the year 2024. During the audit, it was found that Alco inadvertently used incorrect water sales to calculate the PPBA Balance. The incorrect calculation resulted in an overstatement of Alisal's PPBA balance at year end of \$10,541.81. The balance reported on this revised report is in agreement with the audit report completed in April 2026.

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 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.
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
Yes	Yes	N/A	N/A
N/A	N/A	N/A	N/A

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