

<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 December 31, 2024</u> ¹	<u>Balance as of End of June 30, 2025</u> ²	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Notes or Comments</u>	<u>(1) Authorize Recovery Amount</u>	<u>% of Total Balance</u>	<u>(2) 25th Percentile*</u>	<u>(3) % Change</u>	<u>(4) No Review Past 3 Years</u>
Liberty Utilities Park Water Corp.	Total Number of Connections per 2024 Annual Report is 28,372											
	2021 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	\$0.00		AL 322-W	AL 322-W authorized an 18-month temporary surcharge of \$0.03 per Ccf with an effective date of May 1, 2022, subject to the 10% cap. Remaining balance will be recovered in future advice letter filing or GRC.	(182,000)				
	2022 WRAM/MCBA			(\$221,325.42)	\$225,675.49	AL 332-W-A	AL 332-W-A approved an 18-month surcharge of \$0.376/Ccf, effective 4/7/2023.	2,270,587	3%	2.92%	1.97%	N/A
	Recycled Water-Incremental Cost BA	Tracks recycled water incremental costs	AL 230-W, effective May 1, 2012	(\$27,903.89)	\$28,418.53	A.18-01-003, D.20-09-019	AL 309-W authorized transfer balance to CEBA for a 12-month temporary surcharge, effective March 4, 2021.			0.37%	1.84%	N/A
	CARW Revenue Reallocation BA	Tracks recorded discounts and surcharges	D.16.01.009; January 14, 2016	\$1,507,506.69	(\$1,513,942.21)	A.21-07-003, D.23-02-003	AL 331-W-A authorized the over-collected balance recorded through December 31, 2021 be embedded in the surcharge rate for Schedule No. CAP-SC, effective April 7, 2023.			98.03%	0.43%	N/A
	One-Way Conservation BA	Tracks the difference between actual and authorized, conservation program expenses	D.16.01.009; January 14, 2016	\$18,410.95	(\$18,809.10)	A.21-07-003, D.23-02-003	AL 337-W-A authorized a one-time temporary surcredit, with balance recorded June 30, 2022, effective Sept 1, 2023.			1.22%	2.16%	N/A
	Group Pension Expense BA	Tracks the difference between adopted and actual pension expense	D.16.01.009; January 14, 2016	(\$1,879,308.51)	\$1,220,422.93	A.21-07-003, D.23-02-003	AL 337-W-A authorized a 36-month temporary surcharge, with balance recorded through Dec 31, 2021, effective Sept 1, 2023.			15.80%	-35.06%	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	\$11,405.87	(\$11,652.54)	A.18-01-003, D.20-09-019	AL 309-W authorized a 12-month temporary surcharge, effective March 4, 2021.			0.75%	2.16%	N/A
	Incremental Cost Balancing Account (ICBA)			(\$1,464,422.59)	\$2,084,691.50	A.21-07-003, D.23-02-003	AL 331-W-A authorized the establishment of this account, effective July 1, 2022. This account tracks the water supply related costs for the domestic (potable water) system, includes purchased water, purchased power, replenishment, and chemicals.			26.98%	42.36%	
	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	(\$152,119.83)	\$190,768.49		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.			2.47%	25.41%	
	Monterey Water Revenue Adjustment Mechanism (MWRAM) Balancing Account	Tracks the difference between recorded and authorized quantity rate water revenues under tiered and single rates for residential customers	D.23-02-003, February 2, 2023	(\$3,039,611.79)	\$3,976,631.32					51.47%	30.83%	
				(\$5,247,368.52)	\$6,182,204.41							
	Authorized Revenue Requirement		D.16.01.009; January 14, 2016	\$43,668,852		D.23-02-003	AL 341-W authorized revenue requirements for escalation year 2024, effective July 1, 2024.					

¹A positive balance reflects an overcollection. A negative balance reflects an under-collection.

²A positive balance reflects an under-collection. A negative balance reflects an over-collection. Revised signs convention per Water Division request, starting Q2 2025.

(\$3,745,080.24) \$7,726,608.26

\$1,537,323.51 (\$1,544,403.85)

(\$2,207,756.73) \$6,182,204.41