

	<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 the End of June 2023</u>	<u>Balance as of the End of December 2023</u>	<u>Most Recent Conducted Review/Audit</u>
	San Jose Water Company	Total number of connections at June 2023	223,675				
1	Same	Balancing Account-Pending (2020)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$5,497,239)	(\$5,646,220)	Yes
2	same	Balancing Account-Pending (2021)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$6,017,886)	(\$6,180,977)	No
3	same	Balancing Account-Pending (2022)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$3,851,124)	(\$3,955,495)	No
4	same	Full Cost Balancing Account	Tracks change in water supply mix and purchased power for water production cost	D20-010-005 & PUC Code 792.5	\$11,181,037	\$10,078,343	No
5	Same AKA WRAP?	CAP Program	Tracks discounts given to Low Income Programs for water related costs	D.04-08-054, August 19, 2004 & D.13-11-008; November 14, 2013 & AL454	(\$827,826)	(\$2,040,175)	No
		6 Pension	Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.	D.18-11-025	\$148,232	(\$549,324)	No
		Drinking water fees balancing account	Tracks differences between actual invoice received from DDW against what has been authorized per our GRC 2021 decision D 22-10-005	AL602A	(\$344,189)	(\$778,453)	No
		SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.03-07-013, July 10, 2003 & AL452	(\$109,811)	(\$52,532)	No
		SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.05-01-048, January 27, 2005 & AL392	(\$216,226)	(\$194,811)	No
		Balancing Account-Pending (2022)		Total	\$10,501,443	\$7,488,843	
		Recovery of Pressure Reducing Valve Balancing account	Tracks recovery of Net under collection pressure reducing valve modernization and Energy recovery Balancing account (PRVBA)	D.19-06-010, D-20-04-003 Res W5228 AL548A	(\$216,665)	(\$107,643)	No
		Amorization of Undercollection of various Balancing Accounts GRC 2021	Tracks adjusted balance of the authorized \$6,674,556 written-off against WCMA Drought surcharge collected per D.22-10-005	D.22-10-005 & AL581 & AL582	(\$109,051)	(\$112,007)	No
		Amorization of Undercollection of various Memorandum Accounts GRC 2021	Tracks adjusted balance of the authorized \$11,499,403 written-off against WCMA Drought surcharge collected per D.22-10-005	D.22-10-005 & AL581 & AL582	(\$187,881)	(\$192,973)	No

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A negative balance means an undercollection.

San Jose Water Company

		Water Revenue Adjustment Mechanism (WRAM) Balancing Account	Tracks differences between recorded quantity rate water revenues received under tiered rates to the equivalent rates revenue received if San Jose Water company had single quantity rates, known as uniform rates for residential customers per D.08-08-030	D.08-08-030 and D.94-06-033	(\$16,704,478)	(\$16,704,478)	Yes
		Total All Accounts		Total	(\$18,557,794)	(\$21,702,798)	

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<u>Notes or Comments</u>	<u>Question 1 - More than 10% of Authorized Revenue</u>	<u>Question 2 - Top 25% (Top 4) of All Balancing Account</u>	<u>Question 3 - Volatile Fluctuation Compared to Last Semi Annual Report (20% flux)</u>	<u>Question 4 - Balance account not reviewed in the previous 3 years</u>
2020 activity will be reviewed in 2024 GRC	No	#4	3%	No
2021 activity will be reviewed in 2024 GRC	No	#3	3%	No
2022 activity will be reviewed in 2024 GRC	No	#5	3%	No
Full Cost Balancing Account replaced Supply Cost Incremental Balancing Account	No	#2	-10%	No
2023 activity will be reviewed in 2024 GRC	No		146%	No
2023 activity will be reviewed in 2024 GRC	No		-471%	No
Drinking water fees balancing acct replaced the Drinking water fees Memorandum acct via AL602A	No		126%	No
2022 activity will be reviewed in 2024 GRC	No		-52%	No
2022 activity will be reviewed in 2024 GRC	No		-10%	No
Reflects recovery balance via surcredits (surcharges) at 12/31/2022, remaining balance should be recovered by August 22. Balance remaining in the account will be reviewed in 2024 GRC	No		-50%	No
Balance & Monthly Interest activity will be reviewed in 2024 GRC	No		3%	No
Balance & Monthly Interest activity will be reviewed in 2024 GRC	No		3%	No

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Will file to amortize when year-end balance is 2% of revenue requirement	No	#1	0%	No

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