

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of December 2022	Balance as of the End of June 2023	Most Recent Conducted Review/Audit	Notes or Comments	Question 1 - More than 10% of Authorized Revenue	Question 2 - Top 25% (Top 4) of All Balancing Account	Fluctuation Compared to Last Semi Annual Report (20% flux)	Question 4 - Balance account not reviewed in the previous 3 years
San Jose Water Company	Total number of connections at June 2023	223,260									
	Balancing Account-Pending (2020)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$5,364,461)	(\$5,497,239)	Yes	2020 activity will be reviewed in 2024 GRC	No	#4	2%	No
	Balancing Account-Pending (2021)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$5,872,532)	(\$6,017,886)	No	2021 activity will be reviewed in 2024 GRC	No	#3	2%	No
	Balancing Account-Pending (2022)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$3,758,106)	(\$3,851,124)	No	2022 activity will be reviewed in 2024 GRC	No		2%	No
	Full Cost Balancing Account	Tracks change in water supply mix and purchased power for water production cost	D20-010-005 & PUC Code 792.5	(\$1,998,347)	\$11,181,037	No	Full Cost Balancing Account replaced Supply Cost Incremental Balancing Account	No	#2	-660%	No
	WRAP 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	(\$2,008,833)	(\$827,826)	No	2023 activity will be reviewed in 2024 GRC	No		-59%	No
	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	\$249,074	\$148,232	No	2023 activity will be reviewed in 2024 GRC	No		-40%	No
	SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.03-07-013, July 10, 2003 & AL452	(\$169,237)	(\$109,811)	No	2022 activity will be reviewed in 2024 GRC	No		-35%	No
	SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.05-01-048, January 27, 2005 & AL392	(\$239,963)	(\$216,226)	No	2022 activity will be reviewed in 2024 GRC	No		-10%	No
	Balancing Account-Pending (2022)		Total	(\$3,758,106)	\$10,501,443						
	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	(\$351,468)	(\$216,665)	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		-38%	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	(\$106,417)	(\$109,051)	No	Balance & Monthly Interest activity will be reviewed in 2024 GRC	No		2%	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	(\$183,342)	(\$187,881)	No	Balance & Monthly Interest activity will be reviewed in 2024 GRC	No		2%	No
	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	Tracks difference s 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	(\$10,888,816)	(\$16,704,478)	Yes	Will file to amortize when year-end balance is 2% of revenue requirement	No	#1	53%	No
	Total All Accounts		Total	(\$26,934,342)	(\$18,557,794)						

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