

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of December 2023	Balance as of the End of June 2024	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	Question 3 - Volatile 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 2024	223,117									
	Balancing Account-Pending (2020)	Tracks incremental change in water supply mix and purchased power for water production cost, Tracks discounts given to Low Income Programs for water related costs, Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.	D.22-10-005, October, 2022 & PUC Code 792.5, D.04-08-054, August 19, 2004 & D.13-11-008; November 14, 2013 & AL454, D.18-11-025	(\$5,646,220)	(\$5,798,084)	Yes	2020 activity will be reviewed in 2024 GRC. All 2020 Balancing accounts have been grouped together as one balance.	No	#4	3%	No
	Balancing Account-Pending (2021)	Tracks incremental change in water supply mix and purchased power for water production cost, Tracks discounts given to Low Income Programs for water related costs, Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.	D.22-10-005, October, 2022 & PUC Code 792.5, D.04-08-054, August 19, 2004 & D.13-11-008; November 14, 2013 & AL454, D.18-11-025	(\$6,180,977)	(\$6,347,223)	Yes	2021 activity will be reviewed in 2024 GRC. All 2021 Balancing accounts have been grouped together as one balance.	No	#3	3%	No
	Balancing Account-Pending (2022)	Tracks change in water supply mix and purchased power for water production cost, Tracks discounts given to Low Income Programs for water related costs, Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.	D.22-10-005, October, 2022 & PUC Code 792.5, D.04-08-054, August 19, 2004 & D.13-11-008; November 14, 2013 & AL454, D.18-11-025	(\$3,955,495)	(\$4,061,885)	Yes	2022 activity will be reviewed in 2024 GRC. All 2022 Balancing accounts have been grouped together as one balance.	No		3%	No
	Balancing Account-Pending (2023)	Tracks change in water supply mix and purchased power for water production cost, Tracks discounts given to Low Income Programs for water related costs, Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.	D.22-10-005, October, 2022 & PUC Code 792.5, D.04-08-054, August 19, 2004 & D.13-11-008; November 14, 2013 & AL454, D.18-11-025	\$6,710,390	\$6,890,877	Yes	2023 activity will be reviewed in 2024 GRC. All 2023 Balancing accounts have been grouped together as one balance.	No	#2	3%	No
	Full Cost Balancing Account	Tracks change in water supply mix and purchased power for water production cost	D.22-10-005, October, 2022 & PUC Code 792.5	\$0	\$6,931,156	No	Full Cost Balancing Account replaced Supply Cost Incremental Balancing Account. December 2024 numbers will be rolled up to Balancing Account Pending (2024)	No		N/A	No
	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	\$0	(\$722,054)	No	2024 activity will be reviewed in 2024 GRC. December 2024 numbers will be rolled up to Balancing Account Pending (2024)	No		N/A	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	\$0	\$1,946,370	No	2024 activity will be reviewed in 2024 GRC. December 2024 numbers will be rolled up to Balancing Account Pending (2024)	No		N/A	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	\$0	\$115,177	No	Drinking water fees balancing acct replaced the Drinking water fees Memorandum acct via AL602A. December 2024 numbers are rolled up to Balancing Account Pending (2024)	No		N/A	No
	Group Insurance Balancing Account	Tracks differences between Commission authorized net company costs of group insurance and actual costs incurred for expenses related to medical, dental and opt-out insurance expenses.	AL603	\$0	(\$682,027)	No	GIBA Account created to recover rising healthcare costs. December 2024 numbers are rolled up to Balancing Account Pending (2024)	No		N/A	No
	SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.03-07-013, July 10, 2003 & AL452	(\$52,532)	\$9,374	No	Surcharge expired, balance will be reviewed and amortized in the 2027 GRC	No		-118%	No
	SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.05-01-048, January 27, 2005 & AL392	(\$194,811)	(\$170,929)	No		No		-12%	No
	Balancing Account-Pending (2024)										
		Total		\$0	\$7,588,621						
	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	(\$107,643)	(\$110,545)	Yes	Surcharge expired. Balance & Monthly Interest activity are under review in GRC A.24-01-001.	No		3%	No

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

	Amortization 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 & ALS81 & ALS82	(\$112,007)	(\$115,020)	Yes	Balance & Monthly Interest activity are under review in GRC A.24-01-001.	No		3%	No
	Amortization 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 & ALS81 & ALS82	(\$192,973)	(\$198,164)	Yes	Balance & Monthly Interest activity are under review in GRC A.24-01-001.	No		3%	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	(\$9,385,905)	(\$11,449,652)	Yes	Balance have reach 2%, will file to amortize in 2025	No	#1	22%	No
	Total All Accounts		Total	(\$19,118,173)	(\$13,762,630)						

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