

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Balance as of the End of June 2022</u>	<u>Balance as of the End of December 2022</u>	<u>Most Recent Conducted Review/Audit</u>	<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>
San Jose Water Company	Total number of connections at December 2022	223,247								
	Balancing Account-Pending (2020)		(\$4,707,857)	(\$5,364,461)	Yes	2020 activity will be reviewed in 2024 GRC	No	#3	14%	No
	Balancing Account-Pending (2021)		(\$4,824,191)	(\$5,872,532)	No	2021 activity will be reviewed in 2024 GRC	No	#2	22%	No
	Full Cost Balancing Account	Tracks change in water supply mix and purchased power for water production cost	(\$265,457)	(\$1,998,347)	No	Full Cost Balancing Account replaced Supply Cost Incremental Balancing Account	No		653%	
	WRAP Program	Tracks discounts given to Low Income Programs for water related costs	(\$793,002)	(\$2,008,833)	No	2022 activity will be reviewed in 2024 GRC	No	#4	153%	No
	Pension	Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.	\$2,076,606	\$249,074	No	2022 activity will be reviewed in 2024 GRC	No		-88%	No
	SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	(\$227,684)	(\$169,238)	No	2022 activity will be reviewed in 2024 GRC	No		-26%	No
	SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	(\$265,034)	(\$239,962)	No	2022 activity will be reviewed in 2024 GRC	No		-9%	No
	Balancing Account-Pending (2022)		\$1,018,147	(\$3,758,106)						
	Recovery of Pressure Reducing Valve Balancing account	Tracks recovery of Net under collection pressure reducing valve modernization and Energy recovery Balancing account (PRVBA)	(\$543,169)	(\$351,468)	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		-35%	No

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	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	(\$6,705,322)	(\$106,417)		Balance & Monthly Interest activity will be reviewed in 2024 GRC	No		-98%	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	(\$11,552,407)	(\$183,342)		Balance & Monthly Interest activity will be reviewed in 2024 GRC	No		-98%	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	(\$9,557,547)	(\$10,888,816)	Yes	Will file to amortize when year-end balance is 2% of revenue requirement	No	#1	14%	NO
	Total All Accounts		(\$37,365,065)	(\$26,934,341)						

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