

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



December 28, 2023

John Tang
Vice President of Regulatory Affairs
San Jose Water Company
110 West Taylor Street
San Jose, CA 95110-2131

Dear Mr. Tang,

The Water Division of the California Public Utilities Commission has approved San Jose Water Company's Advice Letter No. 603, filed on November 14, 2023, regarding the Group Insurance Balancing Account.

Enclosed are copies of the following revised tariff sheets, effective January 1, 2024, for the utility's files:

P.U.C. Sheet	
No.	Title of Sheet
2279-W	Preliminary Statement (Continued) EE. Group Insurance Balancing Account (GIBA)
2280-W	Table of Contents

Please contact Eustace Ednacot at ERE@cpuc.ca.gov or 415-703-1492, if you have any questions.

Thank you.

Enclosures

PRELIMINARY STATEMENT

EE. Group Insurance Balancing Account (GIBA)

(N)

1. **Purpose**

The purpose of the Group Insurance Balancing Account (GIBA) is to track the difference between Commission Authorized net Company costs of group insurance and the actual costs incurred.

2. **Applicability**

The GIBA is applicable to expense related to medical, dental, and opt-out insurance expenses.

3. **Definitions**

- a. Authorized Group Insurance Expenses – Company medical, dental, and opt-out insurance expenses authorized in rates.
- b. Recorded Group Insurance Expenses – Actual recorded company medical, dental, and opt-out insurance expenses.

4. **Accounting Procedure**

The following entries will be recorded monthly in the GIBA:

- 1. Authorized Group Insurance Expenses
- 2. Recorded Group Insurance Expenses
- 3. Total net GIBA = (1) minus (2)
- 4. A negative (-) balance in the account reflects an under-collection to be recovered in rates, while a positive balance reflects a utility over collection to be recovered in rates.
- 5. The Company will record the accumulated GIBA balance monthly by adding its entry in Section a3 above to the prior accumulated monthly balance.
- 6. Interest shall accrue on a monthly basis by applying a rate equal to one-twelfth of the 90 Day Non-financial Commercial Paper Interest Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

5. **Disposition**

SJWC shall report on the status of the balancing account in its general rate case and shall propose adjustment to their rates in the context to amortize under- or over-collection in those accounts subject to reasonableness review. SJWC may propose such rate adjustment by advice letter at any time that the under- or over-collection in any such account exceeds two percent (2%) of annual revenue.

(N)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice No. 603

JOHN TANG

Date Filed 11/14/2023

Vice President,

Effective 01/01/2024

Dec. No. 18-11-025

Regulatory Affairs

Resolution No. _____

TITLE

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates, rules and regulations affecting the rates and service of the Utility, together with information relating thereto:

Subject Matter of Sheet	C.P.U.C. Sheet No.	
Title	1495-W	
Table of Contents	2280-W, 2161-W and 2251-W	(C)
Preliminary Statement	919-W, 1303-W, 2032-W, 2212-W, 2213-W, 2035-W, 2058-W, 2037-W, 2277-W, 2040-W, 2041-W, 2215-W, 2087-W, 2125-W, 2155-W, 2216-W, 2217-W, 2236-W, 2252-W, 2263-W, 2279-W	(N)
Service Area Map Locator	1266-W	
Service Area Map Locator, Index	2275-W	
Map of Areas with Special Pressure and FireFlow Conditions	2116-W	
Index to Map of Areas With Special Pressure and FireFlow Conditions	1079-W, 2117-W 1082-W, 1087-W and 1404-W	
Rate Schedules:		
Schedule No. 1, General Metered Service	2265-W, 2255-W and 2238-W	
Schedule No. 1B, General Metered Service With Automatic Fire Sprinkler System	2266-W, 1741-W, 2183-W, 2239-W	
Schedule No. 1C, General Metered Service Mountain District	2267-W, 1952-W, 1884-W and 2184-W, 2240-W	
Schedule No. 4, Private Fire Service	2268-W and 2187-W	
Schedule No. 9C, Construction and Other Temporary Metered Service	1118-W and 1094-W	
Schedule No. 10R, Service to Employees	152-W	
Schedule No. 14.1 Water Shortage Contingency Plan with Staged Mandatory Reductions and Drought Surcharges	2131-W, 2132-W, 2133-W 2134-W, 2149-W, 2136-W, 2137-W 2138-W, 2139-W, 2146-W	
Schedule No. RW, Raw Water Metered Service	2269-W, 2259-W, 2241-W,	
Schedule No. RCW, Recycled Water Metered Service	2270-W, 2242-W	
Schedule No. UF, Surcharge to Fund Public Utilities Commission, Reimbursement Fee	2234-W	
Schedule No. CAP, Customer Assistance Program	2248-W and 2056-W	
List of Contracts and Deviations	2246-W and 2261-W	
Rules:		
No. 1 - Definitions	2064-W and 2065-W	
No. 2 - Description of Service	525-W	
No. 3 - Application for Service	2143-W, 2144-W	
No. 4 - Contracts	352-W	
No. 5 - Special Information Required on Forms	2066-W, 2067-W and 2068-W-W	
No. 6 - Establishment and Re-establishment of Credit	354-W	
No. 7 - Deposits	355-W and 356-W	
No. 8 - Notices	2069-W, 2070-W and 2017-W	
No. 9 - Rendering and Payment of Bills	2188-W, 2189-W and 2190-W	

(Continued)

(To be inserted by utility)

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JOHN TANG
Vice President,
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