			Authorizing Decision or			Most Recent	
<u>Utility</u>	Balancing Account	Balancing Account	Resolution or Advice	Balance as of the End	Balance as of the End	<u>Conducted</u>	<u> </u>
<u>Name</u>	Name Total number of	<u>Description</u>	<u>Letter</u>	of December 2018	of June 2019	Review/Audit_	Notes or Comments
San Jose Water	connections at June						
Company	2019:	226,160					
	Balancing Account-		D.14-08-006, August,				GRC 2018 review. Recovery authorized in D.18-11
	Pending (2014)		2014 & PUC Code 792.5	\$2,573,845	\$0		025 eff 1/01/2019
	Balancing Account-		D.14-08-006, August,				GRC 2018 review. Recovery authorized in D.18-11
	Pending (2015)		2014 & PUC Code 792.5	(\$810,099)	\$0		025 eff 1/01/2019
	Balancing Account-		D.14-08-006, August,				GRC 2018 review. Recovery authorized in D.18-11
	Pending (2016)		2014 & PUC Code 792.5	(\$2,593,405)	\$0		025 eff 1/01/2019
	Balancing Account-		D.14-08-006, August,				
	Pending (2017)		2014 & PUC Code 792.5	(\$2,949,659)	(\$2,986,125)		2017 activity will be reviewed in 2021 GRC
	Balancing Account-		D.14-08-006, August,				
	Pending (2018)		2014 & PUC Code 792.5	(\$795,294)	(\$805,127)		2018 activity will be reviewed in 2021 GRC
			արգու <u>այությունայությությությությությությու</u>	<u> </u>			
201	9 Purchased Power	Tracks purchased power related costs	D.18-11-025 & PUC Code 792.5	\$0	(\$71,137)	None	2019 activity will be reviewed in 2021 GRC
	T dichasca i owei	Trackes purchased water	D.18-11-025 & PUC Code	•	(7/1,13/)		2013 activity will be reviewed in 2021 one
	Purchased Water 2019	•	792.5	\$0	\$1,663,582	None	2019 activity will be reviewed in 2021 GRC
		Trackes pump tax realted	D.18-11-025 & PUC Code	ā			
	Pump Tax 2019	costs	792.5	\$0	\$598,627	None	2019 activity will be reviewed in 2021 GRC
	Dh d \A/t Al	Trackes purchased water	D 40 44 035 0 DUC C- 4-				
	Purchased Water Non- Contract 2019	realted costs Non Contract Water	D.18-11-025 & PUC Code 792.5	\$0	(\$430,447)	None	2019 activity will be reviewed in 2021 GRC
	Purchased Water	Tracks purchased recycled	D.18-11-025 & PUC Code	·ؤ	(7430,447)	TWOTIC	2013 activity will be reviewed in 2021 one
	Recycled 2019	water related costs	792.5	\$0	\$134,809	None	2019 activity will be reviewed in 2021 GRC
		Tracks discounts given to Low	D.04-08-054, August 19,				
		Income Programs for water	2004 & D.13-11-008;				
	WRAP Program	related costs	November 14, 2013 &	\$0	\$474,938	None	2019 activity will be reviewed in 2021 GRC
	CDE Loop I Curchargo	Tracks surcharges to pay	D.03-07-013, July 10, 2003 & AL452	(¢650,800)	(\$602.256)	None	#1 BA with balance more than 10% differential from BA authorized revenue.
	SRF Loan I Surcharge	State Revolving Fund loan Tracks surcharges to pay	D.05-01-048, January 27,	(\$659,800)	(\$603,256)	None	From BA authorized revenue.
	SRF Loan II Surcharge	State Revolving Fund loan	2005 & AL392	(\$487,972)	(\$454,870)	None	2019 activity will be reviewed in 2021 GRC
		Tracks difference between	7				
		pension expense authorized					
		in rates and the lesser of the					
	Pension	actual cash contributions or FAS 87 expense.	D.18-11-025	\$0	\$2,244,356	None	2019 activity will be reviewed in 2021 GRC.
		TAS OF EXPENSE.	D.10 11 025		72,244,330		2013 detivity will be reviewed in 2021 one.
	Memo/Balancing						2010 activity will be reviewed in 2021 CBC. See
	Account Recovery Remaining Balances			\$0	(\$11,089)		2019 activity will be reviewed in 2021 GRC. See below for descriptions of four accounts
	Balancing Account-				(+=-,000)		
	Pending (2018)						
			Total	(\$1,147,772)	\$3,556,603		
		·		<u></u>	<u> </u>	<u></u>	
Ongoing							
Recovery		Tuesda de dista e la la casa ef					
		Tracks declining balance of the authorized \$13,583,735					
	Amorization of	of under-collection via a 12					Reflects remaining balance of undercollection at
	Undercollection of	mo surcharge in D.18-11-025.					06/30/19 #2 Ba
	various Memorandum						with authorized revenue amount in top 25th % of
	Accounts GRC 2018		D.18-11-025 & AL 528	\$0	(\$9,409,172)	None	all BA
		Tracks declining balance of					
	Amorization of	the authorized \$13,483,735					Reflects remaining balance of undercollection at
	Undercollection of	and accrued interest of the					06/30/19 #2 B.
	Under collection of	under-collection of via a 12					with authorized revenue amount in top 25th % (
	various Balancing				(4	None	all BA
	1	mo surcharge in D.18-11-025.	D.18-11-025 & AL 528	\$0	(\$9,396,565)	INOTIE	
	various Balancing	mo surcharge in D.18-11-025. Tracks remaining declining	D.18-11-025 & AL 528	\$0	(\$9,396,565)	NOTIE	Reflects remaining balance of undercollection at
	various Balancing Accounts GRC 2018 Amorization of Undercollection of	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized	D.18-11-025 & AL 528	\$C	(\$9,396,565)	NOTIC	Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of under-		\$0	(\$9,396,565)	INVIE	Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium Rates Memorandum	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo	D.14-08-006, August,				Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B with authorized revenue amount in top 25th % of
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo surcharge in D.14-08-006.		(\$11,423,306)		D.18-11-025	Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium Rates Memorandum	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of under-collection via a 36 mo surcharge in D.14-08-006. Tracks remaining declining	D.14-08-006, August,				Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B with authorized revenue amount in top 25th % of the control of the c
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium Rates Memorandum	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo surcharge in D.14-08-006. Tracks remaining declining balance of the authorized \$4,751,774 and accrued	D.14-08-006, August,				Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B with authorized revenue amount in top 25th % of the control of the c
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium Rates Memorandum	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo surcharge in D.14-08-006. Tracks remaining declining balance of the authorized \$4,751,774 and accrued interest of the under-	D.14-08-006, August,				Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B with authorized revenue amount in top 25th % of the control of the c
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium Rates Memorandum Account Amorization of	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo surcharge in D.14-08-006. Tracks remaining declining balance of the authorized \$4,751,774 and accrued interest of the undercollection of 2011, 2012 and	D.14-08-006, August,				Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B with authorized revenue amount in top 25th % of the control of the c
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium Rates Memorandum Account Amorization of Undercollection of	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo surcharge in D.14-08-006. Tracks remaining declining balance of the authorized \$4,751,774 and accrued interest of the undercollection of 2011, 2012 and 2013 Balancing Accounts via	D.14-08-006, August, 2014 & AL 465B				Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B with authorized revenue amount in top 25th % call BA
	various Balancing Accounts GRC 2018 Amorization of Undercollection of 2013 GRC Interium Rates Memorandum Account Amorization of	mo surcharge in D.18-11-025. Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo surcharge in D.14-08-006. Tracks remaining declining balance of the authorized \$4,751,774 and accrued interest of the undercollection of 2011, 2012 and	D.14-08-006, August, 2014 & AL 465B		\$0		Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004/ D.18-11-025 #2 B with authorized revenue amount in top 25th % of the control of the c