

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of December 2018	Balance as of the End of June 2019	Most Recent Conducted Review/Audit	Notes or Comments
San Jose Water Company	Total number of connections at June 2019:	226,160					
	Balancing Account-Pending (2014)		D.14-08-006, August, 2014 & PUC Code 792.5	\$2,573,845	\$0		GRC 2018 review. Recovery authorized in D.18-11-025 eff 1/01/2019
	Balancing Account-Pending (2015)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$810,099)	\$0		GRC 2018 review. Recovery authorized in D.18-11-025 eff 1/01/2019
	Balancing Account-Pending (2016)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$2,593,405)	\$0		GRC 2018 review. Recovery authorized in D.18-11-025 eff 1/01/2019
	Balancing Account-Pending (2017)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$2,949,659)	(\$2,986,125)		2017 activity will be reviewed in 2021 GRC
	Balancing Account-Pending (2018)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$795,294)	(\$805,127)		2018 activity will be reviewed in 2021 GRC
2019	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
	Purchased Water 2019	Tracks purchased water related costs	D.18-11-025 & PUC Code 792.5	\$0	\$1,663,582	None	2019 activity will be reviewed in 2021 GRC
	Pump Tax 2019	Tracks pump tax related costs	D.18-11-025 & PUC Code 792.5	\$0	\$598,627	None	2019 activity will be reviewed in 2021 GRC
	Purchased Water Non-Contract 2019	Tracks purchased water related 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 Recycled 2019	Tracks purchased recycled water related costs	D.18-11-025 & PUC Code 792.5	\$0	\$134,809	None	2019 activity will be reviewed in 2021 GRC
	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 &	\$0	\$474,938	None	2019 activity will be reviewed in 2021 GRC
	SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.03-07-013, July 10, 2003 & AL452	(\$659,800)	(\$603,256)	None	#1 BA with balance more than 10% differential from BA authorized revenue.
	SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.05-01-048, January 27, 2005 & AL392	(\$487,972)	(\$454,870)	None	2019 activity will be reviewed in 2021 GRC
	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	\$2,244,356	None	2019 activity will be reviewed in 2021 GRC.
	Memo/Balancing Account Recovery Remaining Balances			\$0	(\$11,089)		2019 activity will be reviewed in 2021 GRC. See below for descriptions of four accounts
	Balancing Account-Pending (2018)						
			Total	(\$1,147,772)	\$3,556,603		
Ongoing Recovery	Amorization of Undercollection of various Memorandum Accounts GRC 2018	Tracks declining balance of the authorized \$13,583,735 of under-collection via a 12 mo surcharge in D.18-11-025.	D.18-11-025 & AL 528	\$0	(\$9,409,172)	None	Reflects remaining balance of undercollection at 06/30/19 #2 BA with authorized revenue amount in top 25th % of all BA
	Amorization of Undercollection of various Balancing Accounts GRC 2018	Tracks declining balance of the authorized \$13,483,735 and accrued interest of the under-collection of via a 12 mo surcharge in D.18-11-025.	D.18-11-025 & AL 528	\$0	(\$9,396,565)	None	Reflects remaining balance of undercollection at 06/30/19 #2 BA with authorized revenue amount in top 25th % of all BA
	Amorization of Undercollection of 2013 GRC Interim Rates Memorandum Account	Tracks remaining declining balance of the authorized \$46,697,399 of under-collection via a 36 mo surcharge in D.14-08-006.	D.14-08-006, August, 2014 & AL 465B	(\$11,423,306)	\$0	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 BA with authorized revenue amount in top 25th % of all BA
	Amorization of Undercollection of various Balancing Accounts GRC 2016	Tracks remaining declining balance of the authorized \$4,751,774 and accrued interest of the under-collection of 2011, 2012 and 2013 Balancing Accounts via a 12 mo surcharge in D.16-06-004.	D.16-06-004 & AL 488	(\$1,315,579)	\$0	D.18-11-025	Reflects remaining balance of undercollection at 12/31/18 that is being re-amortized in A.18-01-004
	Total All Accounts		Total	(\$18,461,269)	(\$19,051,475)		Questions #3 & #4 are NIL

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