

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of December 2021	Balance as of the End of June 2022	Most Recent Conducted Review/Audit	Notes or Comments
San Jose Water Company	Total number of connections at June 2022	222,920					
	Balancing Account-Pending (2017)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$3,034,256)	(\$3,044,282)	Yes	2017 activity will be reviewed in 2021 GRC
	Balancing Account-Pending (2018)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$818,109)	(\$820,812)	Yes	2018 activity will be reviewed in 2021 GRC
	Balancing Account-Pending (2019)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$123,719)	(\$124,129)	Yes	2019 activity will be reviewed in 2021 GRC
	Balancing Account-Pending (2020)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$4,692,353)	(\$4,707,857)	Yes	2020 activity will be reviewed in 2024 GRC
	Balancing Account-Pending (2021)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$4,793,384)	(\$4,824,191)	Yes	2021 activity will be reviewed in 2024 GRC
	Purchased Power	Tracks purchased power related costs	D.18-11-025 & PUC Code 792.5	(\$919,905)	(\$506,054)	No	2022 activity will be reviewed in 2024 GRC
	Purchased Water 2022	Tracks purchased water related costs	D.18-11-025 & PUC Code 792.5	(\$794,347)	\$0	No	2022 activity will be reviewed in 2024 GRC
	Pump Tax 2022	Trackes pump tax realted costs	D.18-11-025 & PUC Code 792.5	(\$929,214)	\$0	No	2022 activity will be reviewed in 2024 GRC
	Purchased Water Non-Contract 2022	Trackes purchased water realted costs Non Contract Water	D.18-11-025 & PUC Code 792.5	\$105,527	(\$4)	No	2022 activity will be reviewed in 2024 GRC
	Purchased Water Recycled 2022	Tracks purchased recycled water related costs	D.18-11-025 & PUC Code 792.5	\$113,078	\$0	No	2022 activity will be reviewed in 2024 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 & AL454	(\$919,771)	(\$793,002)	No	2022 activity will be reviewed in 2024 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	(\$1,463,671)	\$1,832,723	No	2022 activity will be reviewed in 2024 GRC
	SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.03-07-013, July 10, 2003 & AL452	(\$292,451)	(\$227,684)	No	2022 activity will be reviewed in 2024 GRC
	SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.05-01-048, January 27, 2005 & AL392	(\$297,156)	(\$265,034)	No	2022 activity will be reviewed in 2024 GRC
	<b>Balancing Account-Pending (2020)</b>		<b>Total</b>	<b>(\$4,808,302)</b>	<b>\$533,663</b>		
<b>Ongoing Recovery</b>	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	(\$1,223,814)	(\$1,229,363)	Yes	Remaining balance reviewed/amortized in 2021 GRC
	Amorization of Undercollection of various Balancing Accounts GRC 2018	Tracks declining balance of the authorized \$13,612,744 and accrued interest of the under-collection of via a 12 mo surcharge in D.18-11-025.	D.18-11-025 & AL 528	(\$1,132,502)	(\$1,137,765)	Yes	Remaining balance reviewed/amortized in 2021 GRC
	Amorization of 2018 Tax Memorandum Account	Tracks declining balance of the authorized \$6,624,690 overcollected balance of 2018 Tax Memorandum Account and accrued interest of the overcollection of via a one time surcredit.	D.18-025-025, Res W-5213 & AL544	(\$333,158)	(\$334,259)	Yes	Remaining balance reviewed/amortized in 2021 GRC
	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	(\$707,054)	(\$543,169)	No	Reflects recovery balance via surcredits (surcharges) at 12/31/2021, remaining balance will be reviewed in 2021 GRC
	<b>Total All Accounts</b>		<b>Total</b>	<b>(\$17,462,873)</b>	<b>(\$11,900,692)</b>		

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