

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of Dec 2017	Balance as of the End of June 2018	Most Recent Conducted Review/Audit	Notes or Comments
San Jose Water Company	Total number of connections at 2018:	225,524					
	Balancing Account-Pending (2014)		D.14-08-006, August, 2014 & PUC Code 792.5	\$ 2,505,908.00	\$2,544,697		GRC 2018 review
	Balancing Account-Pending (2015)		D.14-08-006, August, 2014 & PUC Code 792.5	\$ (793,437.00)	(\$800,924)		GRC 2018 review
	Balancing Account-Pending (2016)		D.14-08-006, August, 2014 & PUC Code 792.5	\$ (2,540,065.00)	(\$2,564,035)		GRC 2018 review
	Balancing Account-Pending (2017)		D.14-08-006, August, 2014 & PUC Code 792.5	\$ (2,888,993)	(\$2,916,256)		2017 activity will be reviewed in 2021 GRC
2018							
	Purchased Power	Tracks purchased power related costs	D.16-06-004 & PUC Code 792.5	\$ -	(\$425,768)	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water 2016	Tracks purchased water related costs	D.16-06-004 & PUC Code 792.5 and AL490	\$ -	(\$417,218)	None	2018 activity will be reviewed in 2021 GRC
	Pump Tax 2016	Tracks pump tax related costs	D.16-06-004 & PUC Code 792.5 and AL490	\$ -	\$295,679	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water 2017	Tracks purchased water related costs	D.16-06-004 & PUC Code 792.5 and AL509A	\$ -	(\$242,941)	None	2018 activity will be reviewed in 2021 GRC
	Pump Tax 2017	Tracks pump tax related costs	D.16-06-004 & PUC Code 792.5 and AL509A	\$ -	\$169,331	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water Recycled 2016	Tracks purchased recycled water related costs	D.16-06-004 & PUC Code 792.5 and AL490	\$ -	(\$67,274)	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water Recycled 2017	Tracks purchased recycled water related costs	D.16-06-004 & PUC Code 792.5 and AL509A	\$ -	\$171	None	2018 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 & AL454	\$ -	\$511,106	None	2018 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	\$ (768,866.00)	(\$713,959)	None	2018 activity will be reviewed in 2021 GRC
	SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.05-01-048, January 27, 2005 & AL392	\$ (550,402.00)	(\$518,877)	None	2018 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.16-06-004	\$ (893,332)	\$0	None	2018 activity will be reviewed in 2021 GRC.
	Memo/Balancing Account Recovery Remaining Balances Balancing Account-Pending (2018)			\$ -	(\$173,686)		2018 activity will be reviewed in 2021 GRC. See below for descriptions of four accounts
			Total	\$ (2,212,600.00)	(\$1,409,751)		
Ongoing Recovery							
	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 & AL465B	\$ (11,188,359.00)	(\$11,293,942)	None	Reflects remaining balance of undercollection at 12/31/17 that is being requested for re-amortization in A.18-01-004 #2 BA with authorized revenue amount in top 25th % of all BA
	Amorization of Undercollection of 2014 Mandatory Conservation Revenue Adjustment Memorandum Account	Tracks remaining declining balance of the authorized \$4,258,794 of under-collection via a 12 mo surcharge in Res. W-5071 & AL477.	Res. W-5071 & AL 477	\$ (64,519.00)	\$ -	None	Reflects remaining balance of undercollection at 12/31/17. Remaining undercollection transferred to 2018 Memo Balancing Account.
	Amorization of Undercollection of 2015 Water Conservation Memorandum Account	Tracks remaining declining balance of the authorized \$4,258,794 of under-collection via a 12 mo surcharge in Res. W-5095 & AL486.	Res. W-5095 & AL 486	\$ (65,295.00)	\$ -	None	Reflects remaining balance of undercollection at 12/31/17. Remaining undercollection transferred to 2018 Memo Balancing Account.
	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	\$ (1,288,522.00)	(\$1,300,681)	None	Reflects remaining balance of undercollection at 12/31/17 that is being requested for re-amortization in A.18-01-004
	Amorization of Overcollection of various Memorandum Accounts GRC 2016	Tracks remaining declining balance of the authorized \$971,723 and accrued interest of the over-collection in various memorandum accounts authorized for amortization via a surcredit in D.16-06-004.	D.16-06-004 & AL 488	\$ 110,724.00	\$ -	None	Reflects remaining balance of undercollection at 12/31/17. Remaining undercollection transferred to 2018 Memo Balancing Account.
	Amorization of Undercollection of 2016 GRC Interim Rate Tru-Up and remaining balance of 2013 GRC Interim Rate Rehearing via a 36 mo surcharge.	Tracks remaining declining balance of the authorized under-collection of 2016 GRC Interim Rate Tru-Up and remaining balance of 2013 GRC Interim Rate Rehearing via a 36 mo surcharge.	D.16-06-004 & AL 492A	\$ (153,085.00)	\$ -	None	Reflects remaining balance of undercollection at 12/31/17. Remaining undercollection transferred to 2018 Memo Balancing Account.
	Total All Accounts		Total	\$ (18,578,243.00)	(\$17,914,578)		

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