

Utility Name	Balancing Account Name	Balancing Account Description	Balance as of the End of Dec 2017
San Jose Water Company			
	Balancing Account-Pending (2014)		\$ 2,505,908.00
	Balancing Account-Pending (2015)		\$ (793,437.00)
	Balancing Account-Pending (2016)		\$ (2,540,065.00)
	Purchased Power	Tracks purchased power related costs	\$ (686,845.00)
	Purchased Water 2016	Tracks purchased water related costs	\$ (649,726.00)
	Pump Tax 2016	Tracks pump tax related costs	\$ (79,435.00)
	Purchased Water 2017	Tracks purchased water related costs	\$ (636,675.00)
	Pump Tax 2017	Tracks pump tax related costs	\$ (477,605.00)
	Purchased Water Recycled 2016	Tracks purchased recycled water related costs	\$ (184,434.00)
	Purchased Water Recycled 2017	Tracks purchased recycled water related costs	\$ (6,835.00)
	WRAP Program	Tracks discounts given to Low Income Programs for water related costs	\$ 725,893.00
	SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	\$ (768,866.00)
	SRF Loan II Surcharge	Tracks surcharges to pay State Revolving Fund loan	\$ (550,402.00)
	Pension	Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.	\$ (893,332.00)
	Balancing Account-Pending (2017)		\$ (4,208,262.00)
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.	\$ (11,188,359.00)
	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 .	\$ (64,519.00)
	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 .	\$ (65,295.00)
	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.	\$ (1,288,522.00)
	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.	\$ 110,724.00
	Amorization of Undercollection of 2016 GRC Interim Rates Memorandum Account	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.	\$ (153,085.00)

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