

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of December 2019	Balance as of the End of June 2020		Most Recent Conducted Review/Audit	Notes or Comments
San Jose Water Company	Total number of connections at June 2020: 225,870							
	Balancing Account-Pending (2017)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$3,014,305)	(\$3,029,408)	-1%		2017 activity will be reviewed in 2021 GRC #2 BA with authorized revenue amount in top 25th % of all BA
	Balancing Account-Pending (2018)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$812,725)	(\$816,797)	-1%		2018 activity will be reviewed in 2021 GRC
	Balancing Account-Pending (2019)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$122,910)	(\$123,527)	-1%		2019 activity will be reviewed in 2021 GRC
<b>2020</b>								
	Purchased Power	Tracks purchased power related costs	D.18-11-025 & PUC Code 792.5	\$0	(\$237,259)	#DIV/0!	None	2020 activity will be reviewed in 2024 GRC
	Purchased Water 2020	Tracks purchased water realted costs	D.18-11-025 & PUC Code 792.5	\$0	(\$797,439)		None	2020 activity will be reviewed in 2024 GRC
	Pump Tax 2020	Trackes pump tax realted costs	D.18-11-025 & PUC Code 792.5	\$0	(\$875,318)		None	2020 activity will be reviewed in 2024 GRC
	Purchased Water Non-Contract 2020	Trackes purchased water realted costs Non Contract Water	D.18-11-025 & PUC Code 792.5	\$0	\$236,531		None	2020 activity will be reviewed in 2024 GRC
	Purchased Water Recycled 2020	Tracks purchased recycled water related costs	D.18-11-025 & PUC Code 792.5	\$0	\$90,768		None	2020 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	\$0	\$348,422		None	2020 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	\$0	\$3,795,689		None	2020 activity will be reviewed in 2024 GRC #2 BA with authorized revenue amount in top 25th % of all BA
	SRF Loan I Surcharge	Tracks surcharges to pay State Revolving Fund loan	D.03-07-013, July 10, 2003 & AL452	(\$544,346)	(\$482,702)	11%	None	2020 activity will be reviewed in 2024 GRC #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	(\$419,990)	(\$390,044)	7%	None	2020 activity will be reviewed in 2024 GRC
	<b>Balancing Account-Pending (2020)</b>		<b>Total</b>	<b>\$0</b>	<b>\$2,561,394</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	(\$1,288,435)	(\$1,218,484)		None	Reflects remaining balance of undercollection at 6/30/20
	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	(\$1,198,051)	(\$1,126,907)		None	Reflects remaining balance of undercollection at 6/30/20
	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	\$6,642,589	(\$332,630)			Reflects remaining balance of 2018 Tax Balancing Account refunded via surcredits at 6/30/20
	<b>Total All Accounts</b>		<b>Total</b>	<b>(\$758,173)</b>	<b>(\$4,959,104)</b>			Questions #3 & #4 are NIL

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