

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of June 2020	Balance as of the End of December 2020	Most Recent Conducted Review/Audit	Notes or Comments
San Jose Water Company	Total number of connections at Dec 2020:	226,296					
	Balancing Account-Pending (2017)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$3,029,408)	(\$3,031,226)		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	(\$816,797)	(\$817,289)		2018 activity will be reviewed in 2021 GRC
	Balancing Account-Pending (2019)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$123,527)	(\$123,599)		2019 activity will be reviewed in 2021 GRC
	44,166.0						
2020:							
	Purchased Power	Tracks purchased power related costs	D.18-11-025 & PUC Code 792.5	(\$237,259)	(\$524,133)	None	2020 activity will be reviewed in 2024 GRC
	Purchased Water 2020	Tracks purchased water related costs	D.18-11-025 & PUC Code 792.5	(\$797,439)	(\$1,825,470)	None	2020 activity will be reviewed in 2024 GRC
	Pump Tax 2020	Tracks pump tax related costs	D.18-11-025 & PUC Code 792.5	(\$875,318)	(\$1,859,341)	None	2020 activity will be reviewed in 2024 GRC
	Purchased Water Non-Contract 2020	Tracks purchased water related costs Non Contract Water	D.18-11-025 & PUC Code 792.5	\$236,531	\$131,167	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	\$90,768	\$274,835	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	\$348,422	\$123,429	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	\$3,795,689	(\$1,008,150)	None	2020 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	(\$482,702)	(\$420,314)	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	(\$390,044)	(\$360,018)	None	2020 activity will be reviewed in 2024 GRC
	Balancing Account-Pending (2020)		Total	\$2,561,394	(\$4,687,663)		
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	(\$1,218,484)	(\$1,219,841)	None	Reflects remaining balance of undercollection at 12/31/2020
	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	(\$1,126,907)	(\$1,128,374)	None	Reflects remaining balance of undercollection at 12/31/2020
	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	(\$332,630)	(\$332,828)		Reflects remaining balance of 2018 Tax Balancing Account refunded via surcredits at 12/31/2020
	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	\$0	(\$1,108,684)		Reflects recovery balance via surcredits at 12/31/2020
	Total All Accounts		Total	(\$4,959,104)	(\$13,229,834)		Questions #3 & #4 are NIL

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