

San Jose Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of the End of June 2016	Balance as of the End of December 2016	Most Recent Review/Status	Notes or Comments
San Jose Water Company	Total number of connections at 2016:	206,265					
	Balancing Account-Pending (2014)		D.14-08-006, August, 2014 & PUC Code 792.5	\$2,546,697	\$2,573,845		GRC 2018 review. Recovery authorized in D.18-11-025 eff 1/01/2019
	Balancing Account-Pending (2015)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$800,041)	(\$810,099)		GRC 2018 review. Recovery authorized in D.18-11-025 eff 1/01/2019
	Balancing Account-Pending (2016)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$2,564,035)	(\$2,593,405)		GRC 2018 review. Recovery authorized in D.18-11-025 eff 1/01/2019
	Balancing Account-Pending (2017)		D.14-08-006, August, 2014 & PUC Code 792.5	(\$2,106,256)	(\$2,949,658)		2017 activity will be reviewed in 2021 GRC
	Purchased Power	Tracks purchased power related costs	D.16-06-008 & PUC Code 792.5	(\$425,768)	(\$953,527)	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water 2016	Tracks purchased water related costs	D.16-06-008 & PUC Code 792.5 and AL490	(\$417,218)	(\$473,032)	None	2018 activity will be reviewed in 2021 GRC
	Pump Tax 2016	Tracks pump tax related costs	D.16-06-008 & PUC Code 792.5 and AL490	\$295,679	\$1,311,240	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water 2017	Tracks purchased water related costs	D.16-06-008 & PUC Code 792.5 and AL509A	(\$242,941)	(\$392,387)	None	2018 activity will be reviewed in 2021 GRC
	Pump Tax 2017	Tracks pump tax related costs	D.16-06-008 & PUC Code 792.5 and AL509A	\$466,231	\$755,103	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water 2018	Tracks purchased water related costs	D.16-06-008 & PUC Code 792.5 and AL523	\$0	(\$534,488)	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water Non-Contract 2018	Tracks purchased water related costs Non Contract Water	D.16-06-008 & PUC Code 792.5 and AL523	\$0	(\$241,236)	None	2018 activity will be reviewed in 2021 GRC
	Pump Tax 2018	Tracks pump tax related costs	D.16-06-008 & PUC Code 792.5 and AL523	\$0	\$83,892	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water Recycled 2016	Tracks purchased recycled water related costs	D.16-06-008 & PUC Code 792.5 and AL490	(\$67,274)	(\$209,283)	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water Recycled 2017	Tracks purchased recycled water related costs	D.16-06-008 & PUC Code 792.5 and AL509A	\$171	\$524	None	2018 activity will be reviewed in 2021 GRC
	Purchased Water Recycled 2018	Tracks purchased recycled water related costs	D.16-06-008 & PUC Code 792.5 and AL523	\$0	(\$7,722)	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	\$875,820	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 & AL462	(\$713,959)	(\$459,800)	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	(\$518,877)	(\$487,972)	None	2018 activity will be reviewed in 2021 GRC
	Pension Memo/Balancing Account	Tracks difference between pension expense authorized in rates and the lesser of the actual cash contributions or FAS 87 expense.		\$0	(\$616,475)	None	2018 activity will be reviewed in 2021 GRC
	Remaining Balances Balancing Account-Pending (2018)		Total	(\$173,686)	(\$175,680)		2018 activity will be reviewed in 2021 GRC. See below for descriptions of four accounts
Ongoing Recovery	Amortization of Undercollection of 2013 GRC Interim Rates Memorandum Account	Tracks remaining declining balance of the authorized \$46,697,399 of undercollection via a 36 mo surcharge in D.14-08-006.	D.14-08-006, August, 2014 & AL 8658	(\$11,293,942)	(\$11,423,306)	None	Reflects remaining balance of undercollection at 12/31/17 that was requested for re-amortization in A.18-01-004/ D.18-11-025 #2 BA with authorized revenue amount in top 25th % of all BA
	Amortization of Undercollection of various Balancing Accounts GRC 2016	Tracks remaining declining balance of the authorized \$4,751,774 and accrued interest of the undercollection of 2011, 2012 and 2013 Balancing Accounts via a 12 mo surcharge in D.16-06-004.	D.16-06-008 & AL 488	(\$1,300,681)	(\$1,315,579)	None	Reflects remaining balance of undercollection at 12/31/17 that is being requested for re-amortization in A.18-01-006
	Total All Accounts		Total	(\$17,914,528)	(\$18,461,269)		Questions #3 & #4 are Nil.