

San Gabriel Valley Water Company

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution or Advice Letter</u>	<u>Reported Balance as of End of December 2022</u>	<u>Balance as of the End of June 2023</u>	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Notes or Comments</u>
San Gabriel Valley Water Company	Total number of connections per 2022 Los Angeles County Division Annual Report: 49,382						
Los Angeles County Division	Water Cost	Tracks variances in pumped & purchased water related costs	P.U. Code 792.5, Resolution 4505-W	(\$1,416,587)	(\$1,521,634)	2021 (GRC A.22-01-003)	
	Power Cost	Tracks variances in purchased power related costs	P.U. Code 792.5, Resolution 4505-W	(\$1,280,736)	(\$1,455,108)	2021 (AL 573)	Note_1
	Water Revenue Adjustment Mechanism (WRAM)	Tracks the quantity rate revenues under Schedule No. LA-1C against revenues that would be collected under single-block quantity rate	D.10-04-031; April 8, 2010 & AL 429	(\$1,209,081)	(\$1,362,898)	2021 (GRC A.22-01-003)	
	California Alternative Rates for Water (CARW)	Tracks recorded program costs vs. costs reflected in rates	D.05-05-015; May 5, 2005	(\$947,506)	(\$1,378,756)	2021 (GRC A.22-01-003)	
	Conservation Program	Tracks water conservation program related costs	D.11-11-018; November 10, 2011	(\$591,266)	(\$388,330)	2019 (UAB Audit conducted in 2021)	
	Previously Authorized Balances Balancing Account (PABBA)	Tracks residual balances transferred from memo accounts that have been approved and amortized	Resolution W-5043	(\$15,266)	(\$15,663)	2021 (GRC A.22-01-003)	
				(\$5,460,462)	(\$6,122,388)		

\* Note\_1: L.A. Power Cost Balancing Account reflects May 31, 2023 balance. All other L.A. Balancing Accounts reflect June 30, 2023 balances.

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San Gabriel Valley Water Company	Total number of connections per Fontana Water Company 2022 Annual Report: 48,476						
Fontana Water Company Division	Water Cost	Tracks variances in water production related costs	P.U. Code 792.5, Resolution 4505-W	\$4,955,263	\$7,031,022	2021 (GRC A.22-01-003)	Note_1
	Power Cost	Tracks variances in purchased power related costs	P.U. Code 792.5, Resolution 4505-W	(\$763,380)	(\$1,223,474)	2021 (GRC A.22-01-003)	Note_1
	Water Revenue Adjustment Mechanism (WRAM)	Tracks the quantity rate revenues under Schedule No. FO-1C against revenues that would be collected under single-block quantity rate	D.10-04-031; April 8, 2010	(\$586,467)	(\$776,911)	2021 (GRC A.22-01-003)	
	California Alternative Rates for Water (CARW)	Tracks recorded program costs vs. costs reflected in rates	D.05-05-015; May 5, 2005 & D.04-07-034; July 8, 2004	(\$724,545)	(\$1,223,774)	2021 (GRC A.22-01-003)	
	Conservation Program	Tracks water conservation program related costs	D.14-05-001; May 1, 2014	\$543,534	\$212,002	2021 (GRC A.22-01-003)	
	Previously Authorized Balances Balancing Account (PABBA)	Tracks residual balances transferred from memo accounts that have been approved and amortized	Resolution W-5043	\$38,657	\$39,611	2021 (GRC A.22-01-003)	
				\$3,463,062	\$4,058,476		

\* Note\_1: Fontana Power and Water Cost Balancing Accounts reflect May 31, 2023 balances. All other Fontana Balancing Accounts reflect June 30, 2023 balances.

A positive balance reflects an overcollection.  
A negative balance reflects an undercollection.