

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 June 2018</u>	<u>Balance as of the End of December 2018</u>	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Notes or Comments</u>
<b>San Gabriel Valley Water Company</b>	Total number of connections per Fontana Water Company 2017 Annual Report:	47,063					
<b>Fontana Water Company Division</b>	Water Cost	Tracks variances in water production related costs	P.U. Code 792.5				
	Power Cost	Tracks variances in purchased power related costs	P.U. Code 792.5	(\$11,047,295)	(\$8,628,327)	AL 525	
	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	\$654,193	\$645,348	A.16-01-002	GRC
	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	(\$1,315,741)	(\$487,113)	AL 515	
	Conservation Program	Tracks water conservation program related costs	D.14-05-001; May 1, 2014	(\$1,362,113)	(\$1,133,188)	A.16-01-002	GRC
	Previously Authorized Balances Balancing Account (PABBA)	Tracks residual balances transferred from memo accounts that have been approved and amortized	Resolution W-5043	(\$63,697)	\$4,374	A.16-01-002	GRC
	Plant F23 Project	Track the authorized amortization	Resolution W-5165	(\$3,106,979)	(\$2,823,604)	A.16-01-002	GRC
	Drought Lost Rev/Surcharge Rev Balancing Account	Tracks the authorized amortization	Resolution W-5169	(\$549,219)	(\$238,179)	AL 506	
				N/A	(\$3,402,780)	AL 508	
				(\$16,790,851)	(\$16,063,469)		

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

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 June 2018</u>	<u>Balance as of the End of December 2018</u>	<u>Most Recent Conducted Review/Audit (either GRC or other method)</u>	<u>Notes or Comments</u>
<b>San Gabriel Valley Water Company</b>	Total number of connections per 2017 Los Angeles County Division Annual Report: 48,656						
<b>Los Angeles County Division</b>	Water Cost	Tracks variances in pumped & purchased water related costs	P.U. Code 792.5	(\$904,944)	(\$777,209)	A.16-01-002	GRC
	Power Cost	Tracks variances in purchased power related costs	P.U. Code 792.5	\$523,782	\$246,850	A.16-01-002	GRC
	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	(\$1,388,570)	(\$1,459,060)	A.16-01-002	GRC
	California Alternative Rates for Water (CARW)	Tracks recorded program costs vs. costs reflected in rates	D.05-05-015; May 5, 2005	(\$619,503)	\$350,695	AL 501	
	Conservation Program	Tracks water conservation program related costs	D.11-11-018; November 10, 2011	\$215,441	\$297,861	A.16-01-002	GRC
	Previously Authorized Balances Balancing Account (PABBA)	Tracks residual balances transferred from memo accounts that have been approved and amortized	Resolution W-5043	(\$518,973)	(\$545,971)	A.16-01-002	GRC
	Drought Lost Rev/Surcharge Rev Balancing Account	Tracks the authorized amortization	Resolution W-5169	N/A	(\$3,347,489)	AL 507	
				(\$2,692,767)	(\$5,234,323)		

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