SAN GABRIEL VALLEY WATER COMPANY

August 26, 2026

U337W

Carmen Rocha, Utilities Engineer
Water Division
California Public Utilities Commission
505 Van Ness Avenue, Room 3200
San Francisco, CA 94102

(by email)

Subject: Revised Authorized Balancing Account Outstanding Balances for June 2026

Dear Ms. Rocha:

Per Bruce DeBerry's letter dated June 16, 2014, and your January 16, 2015 email, San Gabriel Valley Water Company provides its June 30, 2026 balancing account balances below. We are also providing revised balancing account reports for the Fontana Division dating back to June 2024, which reflect revised balances in the Drinking Water Fees Balancing Account.

Additionally, San Gabriel identifies each balancing account consistent with the following criteria:

(1) Balancing accounts with a quarter-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.

RESPONSE: San Gabriel interprets "authorized revenue amount" to be the most recent balance reviewed by Water Division in an advice letter or the balance reviewed by the Commission's Public Advocates Office in San Gabriel's 2025 general rate case A.25-01-001, (whichever is more recent). The following table lists the accounts with a quarter-end balance with more than a 10% differential from the "authorized revenue amount." The table also shows the account balance as a percentage of current authorized revenues in the division.

Div.	Balancing Account	Balance at 06/30/2026	Most Recent Conducted Review Balance	AL/GRC	% Differential	Authorized Revenue Requirement for Division	06/30/2026 Balance as % of Authorized Revenue Requirement
LA	Water Cost	($130,667)	$2,008,917	2025 GRC	106.5%	$112,283,900	0.1%
LA	Power Cost	($129,585)	$895,489	2025 GRC	114.5%	$112,283,900	0.1%
LA	CAP	$1,366,358	$1,461,831	2025 GRC	6.5%	$112,283,900	1.2%
LA	Cons. Prog.	$308,906	($101,846)	2025 GRC	403.3%%	$112,283,900	0.3%
LA	PABBA	($54,009)	$5,271	2025 GRC	1124.6%	$112,283,900	0.0%
LA	A.19-01-001 Interim Rates	($185,003)	($371,877)	2025 GRC	50.3%	$112,283,900	0.2%
LA	Water Rights	($812,326)	($1,701,676)	2025 GRC	52.3%	$112,283,900	0.7%
LA	A.22-01-003 Interim Rates	$2,586,246	$6,718,698	AL 615	61.5%	$112,283,900	2.3%
LA	Drought Lost Revenue	$0	$1,790,496	AL 628	100.0%	$112,283,900	0.0%
LA	Drinking Water Fees	$155,524	($39,520)	2025 GRC	493.5%	$112,283,900	0.1%
FWC	Water Cost	($9,980,748)	($7,262,572)	AL 623	37.4%	$104,711,800	9.5%
FWC	Power Cost	($1,217,192)	$1,082,999	2025 GRC	12.4%	$104,711,800	1.2%
FWC	CAP	$40,380	$833,053	2025 GRC	95.2%	$104,711,800	0.0%
FWC	Cons. Prog.	($32,750)	($243,786)	2025 GRC	86.6%	$104,711,800	0.0%
FWC	PABBA	($375,771)	($41,686)	2025 GRC	801.4%	$104,711,800	0.4%
FWC	A.22-01-003 Interim Rates	$1,635,304	$4,885,081	AL 615	466.5%	$104,711,800	1.6%
FWC	Drought Lost Revenue	$0	$3,218,702	AL 628	100.0%	$104,711,800	0.0%
FWC	Drinking Water Fees	$71,337	$25,064	2025 GRC	54.3%	$104,711,800	0.1%

(2) Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts.

RESPONSE: San Gabriel interprets "authorized revenue amount" to be the most recent balance reviewed by Water Division in an advice letter, or the balance reviewed by the Commission's Public Advocates Office in San Gabriel's GRC A.25-01-001, (whichever is more recent). The following table lists the five accounts with the largest authorized balances (i.e. top 25th percentile).

Div.	Balancing Account	Authorized Balance	Balance Reviewed in:
FWC	Water Cost Balancing Account	($7,262,572)	2025 (AL 623)
LA	A.22-01-003 Interim Rates Balancing Account	$6,718,698	2025 (AL 615)
FWC	A.22-01-003 Interim Rates Balancing Account	$4,885,081	2025 (AL 615)
FWC	Drought Lost Revenue Balancing	$3,218,702	2026 (AL 628)
LA	Water Cost Balancing Account	$2,008,917	2025 GRC

(3) Balancing accounts with fluctuations within 20 percent from the previous semiannual balance.

RESPONSE: San Gabriel interprets this request as identifying those accounts that have experienced fluctuations of 20 percent or more relative to the previous semiannual balance:

Div.	Balancing Account	Fluctuation from Previous Semi-Annual Balance (%)
LA	Water Cost Balancing Account	21.8%
LA	Cons. Prog. Balancing Account	33.6%
LA	PABBA Balancing Account	848.0%
LA	Power Cost Balancing Account	183.1%
LA	A.19-01-001 Interim Rates Balancing Account	25.5%
LA	Drinking Water Fees Balancing Account	30.8%
LA	A.22-01-003 Interim Rates Balancing Account	37.5%
LA	Drought Lost Revenue Balancing Account	100.0%
LA	Water Rights Balancing Account	27.1%
FWC	Water Cost Balancing Account	25.5%
FWC	Conservation Program Balancing Account	93.4%
FWC	PABBA Balancing Account	495.6%
FWC	CAP Balancing Account	83.3%
FWC	Power Balancing Account	40.5%
FWC	A.22-01-003 Interim Rates Balancing Account	43.4%
FWC	Drought Lost Revenue Balancing Account	100.0%
FWC	Drinking Water Fees Balancing	27.8%

(4) Balancing accounts that have not been reviewed in the previous three years.

RESPONSE: All balancing accounts have been reviewed by the Water Division through the advice letter process or in San Gabriel's most recent general rate case A.25-01-001 within the previous three years. In addition, in 2025 the CPUC's Utility Audits Branch conducted an audit of San Gabriel's balancing accounts for the year 2023, with no findings.

Very truly yours,

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Crystal Navarro
Regulatory Supervisor

cc:
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