Appendix B
Fontana Water Division

SAN GABRIEL VALLEY WATER COMPANY
Fontana Water Company Division
Summary of Earnings ($000)

	Test Year 2026-2027			
	at Present Rates	at Adopted Rates	Increase / (Decrease) $	Increase / (Decrease) %
Operating Revenues	$97,366.3	$104,711.8	$7,345.5	7.5%
Operating Expenses				
Purchased Water & Assessments	$22,504.6	$22,504.6	$0.0	0.0%
Purchased Power	$7,509.7	$7,509.7	$0.0	0.0%
Chemicals	$795.7	$795.7	$0.0	0.0%
Payroll	$6,626.4	$6,626.4	$0.0	0.0%
Materials & Supplies	$1,872.4	$1,872.4	$0.0	0.0%
Transportation	$1,444.2	$1,444.2	$0.0	0.0%
Insuarance	$2,682.4	$2,682.4	$0.0	0.0%
Pensions & Benefits	$3,161.5	$3,161.5	$0.0	0.0%
Uncollectibles	$140.5	$151.2	$10.7	7.6%
Franchise Fees	$653.5	$703.2	$49.7	7.6%
Regulatory Commission Expense	$166.9	$166.9	$0.0	0.0%
Outside Services	$2,666.4	$2,666.4	$0.0	0.0%
Utilities & Rents	$195.6	$195.6	$0.0	0.0%
Miscellaneous Expense	$847.2	$847.2	$0.0	0.0%
Administrative Expense Transferred	($3,716.8)	($3,716.8)	$0.0	0.0%
Subtotal	$47,550.2	$47,610.6	$60.4	0.1%
Allocated Common Expenses	$14,121.0	$14,121.0	$0.0	0.0%
Total Operating Expenses	$61,671.1	$61,731.6	$60.4	0.1%
Depreciation	$11,417.7	$11,417.7	$0.0	0.0%
Ad Valorem Taxes	$2,880.4	$2,880.4	$0.0	0.0%
Payroll Taxes	$1,211.6	$1,211.6	$0.0	0.0%
Total Expense before Income Taxes	$77,180.8	$77,241.2	$60.4	0.1%
Net Revenue Before Income Taxes	$20,185.5	$27,470.6	$7,285.1	36.1%
State Income Tax	$865.8	$1,509.8	$644.0	74.4%
Federal Income Tax	$2,843.4	$4,373.3	$1,529.9	53.8%
Total Expenses	$80,890.0	$83,124.3	$2,234.3	2.8%
Net Operating Revenues	$16,476.3	$21,587.5	$5,111.2	31.0%
Rate Base	$276,220.1	$276,220.1		
Rate of Return	5.96%	7.82%		

Supporting Work Paper(s):
EX1, GI1, P2, PR3, RB1, RV1, RV2, TX1, TX2

SAN GABRIEL VALLEY WATER COMPANY
Fontana Water Company Division
Average Depreciated Rate Base ($000)

	Adopted	
	Test Year 2026-2027	Test Year 2027-2028
Utility Plant	$652,860.0	$682,959.9
Depreciation Reserve	$213,434.5	$225,991.3
Net Utility Plant	$439,425.4	$456,968.5
Less:		
Advances in Aid of Construction	$31,230.1	$29,715.8
Contributions in Aid of Construction		
Contributions	$157,700.0	$163,299.0
Depreciation Reserve	$40,418.5	$43,664.3
Net Contributions in Aid of Construction	$117,281.5	$119,634.7
Accumulated Deferred Income Taxes	$42,022.3	$43,282.6
Accumulated Deferred Taxes - ITC	($38.2)	($57.4)
Subtotal - Deductions	$190,495.8	$192,575.8
Plus:		
Materials & Supplies	$6,272.3	$7,678.6
Operational Cash Requirement	$30.0	$30.0
Working Cash (lead/lag)	$1,427.3	$1,678.6
Tax on Advances & Contributions	$5,095.9	$4,908.1
Water Entitlements - Fontana Union	$2,603.1	$2,605.2
General Office Plant Allocation		
Utility Plant	$19,736.0	$20,161.5
Depreciation Reserve	$7,874.1	$11,027.6
Net General Office Allocation	$11,862.0	$9,133.9
Subtotal - Additions	$27,290.5	$26,034.4
Average Rate Base	$276,220.1	$290,427.1

Supporting Work Paper(s):
P2, TX1, WC1

SAN GABRIEL VALLEY WATER COMPANY
Fontana Water Company Division
Income Taxes ($000)

FONTANA WATER COMPANY DIVISION

Income Taxes

	Test Year 2026-2027 Present Rates	Test Year 2026-2027 Adopted Rates
Operating Revenues	$97,366.3	$104,711.8
Deductions		
Total Expenses Before Income Taxes	$77,180.8	$77,241.2
Less: Book Depreciation Expense	($11,417.7)	($11,417.7)
Interest Expense	$4,831.1	$4,831.1
Subtotal	$70,594.2	$70,654.6
State Tax Calculation		
Taxable Income Before Deductions	$26,772.1	$34,057.2
Less: State Tax Depreciation (Incl. Repair Regs. Deduction)	($17,649.3)	($17,649.3)
State Taxable Income	$9,122.8	$16,407.8
State Corporate Franchise Tax at 8.84%	$806.5	$1,450.5
Amortization of AIAC/CIAC Tax	$59.3	$59.3
Total State Income Tax Expense	$865.8	$1,509.8
Federal Tax Calculation		
Taxable Income Before Deductions	$26,772.1	$34,057.2
Less: Book Depreciation Expense	($11,417.7)	($11,417.7)
Less: State Corp. Franchise Tax - Prior Year	($1,018.8)	($1,018.8)
Federal Taxable Income	$14,335.6	$21,620.7
Federal Income Tax at 21%	$3,010.5	$4,540.4
Amortization of AIAC/CIAC Tax	$128.5	$128.5
Amortization of EDIT	($295.6)	($295.6)
Total Federal Income Tax Expense	$2,843.4	$4,373.3

Source(s): Company Accounting Records
Supporting Work Paper(s): GI1, P4, RB1, RV2, SOE1
Note(s): 2025 Prior Year State Corp. Franchise Tax per AL606.

SAN GABRIEL VALLEY WATER COMPANY
Fontana Water Company Division
Customers, Water Sales & Production

FONTANA WATER COMPANY DIVISION

	Adopted Average Customers		
	Test Year	Esc. Year	Esc. Year
Customer Class	2026-2027	2027-2028	2028-2029
Residential - Single Family	42,805	42,902	42,999
Residential - Multi-Family	1,130	1,139	1,148
Commercial	2,933	2,962	2,991
Industrial	66	65	64
Niagara Bottling	2	2	2
California Steel Industries	3	3	3
CEMEX USA - Contract	1	1	1
CEMEX USA - Tariff	n/a	n/a	n/a
Public Authority	677	689	701
Construction	94	94	94
Private Fire Service	1,336	1,373	1,410
Subtotal	49,045	49,228	49,411
Recycled Contract - City & School Dist.	35	35	35
Recycled Contract - California Steel Ind.	1	1	1
Recycled Contract - Cal. Speedway Corp.	-	-	-
Recycled Contract -	-	-	-
Recycled Water - Tariff	10	13	16
Subotal	46	49	52
Total	49,090	49,276	49,462
Public Fire Hydrants	5,660	5,705	5,750
5-Year Average Annual Cust. Growth Rate			

	Adopted Annual Sales Per Customer (Ccf)		
	Test Year	Esc. Year	Esc. Year
Customer Class	2026-2027	2027-2028	2028-2029
Residential - Single Family	144	136	132
Residential - Multi-Family	1,205	1,176	1,162
Commercial	1,001	1,001	1,001
Industrial	7,698	7,698	7,698
Niagara Bottling	399,780	399,780	399,780
California Steel Industries	47,049	47,049	47,049
CEMEX USA - Contract	94,693	94,693	94,693
CEMEX USA - Tariff	241,535	241,535	241,535
Public Authority	2,412	2,412	2,412
Construction	1,229	1,229	1,229
Recycled Contract - City & School Dist.	5,449	5,449	5,449
Recycled Contract - California Steel Ind.	60,194	60,194	60,194
Recycled Contract - Cal. Speedway Corp.	-	-	-
Recycled Contract -	-	-	-
Recycled Water - Tariff	5,784	5,784	5,784

Source(s): Company Accounting Records, Ex. SG-6 (Reiker)

SAN GABRIEL VALLEY WATER COMPANY
Fontana Water Company Division
Customers, Water Sales & Production (Continued)

FONTANA WATER COMPANY DIVISION

	Adopted Water Sales (Ccf)		
	Test Year	Esc. Year	Esc. Year
Customer Class	2026-2027	2027-2028	2028-2029
Residential - Single Family	6,163,848	5,843,184	5,693,001
Residential - Multi-Family	1,360,808	1,339,213	1,333,453
Commercial	2,936,347	2,965,385	2,994,423
Industrial	504,229	496,531	488,833
Niagara Bottling	799,560	799,560	799,560
California Steel Industries	141,148	141,148	141,148
CEMEX USA - Contract	94,693	94,693	94,693
CEMEX USA - Tariff	241,535	241,535	241,535
Public Authority	1,633,005	1,661,950	1,690,896
Construction	115,762	115,762	115,762
Subtotal	13,990,937	13,698,963	13,593,305
Recycled Contract - City & School Dist.	190,730	190,730	190,730
Recycled Contract - California Steel Ind.	60,194	60,194	60,194
Recycled Contract - Cal. Speedway Corp.	-	-	-
Recycled Contract -	-	-	-
Recycled Water - Tariff	54,948	72,300	89,652
Total Recycled Water Sales	305,872	323,224	340,576
Total Water Sales	14,296,809	14,022,188	13,933,881

	Adopted Water Supplies (Ccf)		
	Test Year	Esc. Year	Esc. Year
Sources of Supply	2026-2027	2027-2028	2028-2029
Groundwater Supply Wells	6,263,118	6,109,544	5,995,445
Lytle Creek Surface Water	4,907,470	4,907,470	4,907,470
Purchased Water	3,938,023	3,776,299	3,776,299
Total Potable Water Production	15,108,610	14,793,312	14,679,214
Purchased - Recycled Water	305,872	323,224	340,576
Total Water Production	15,414,483	15,116,537	15,019,790
Unmetered & Unaccounted For	1,117,674	1,094,349	1,085,909
Unmetered & Unaccounted For %	7.4%	7.4%	7.4%

	Adopted Water Supplies (AF)		
	Test Year	Esc. Year	Esc. Year
	2026-2027	2027-2028	2028-2029
Groundwater Supply Wells	14,378.1	14,025.6	13,763.6
Lytle Creek Surface Water	11,266.0	11,266.0	11,266.0
Purchased Water	9,040.5	8,669.2	8,669.2
Total Potable Water Production	34,684.6	33,960.8	33,698.8
Purchased - Recycled Water	702.2	742.0	781.9
Total Water Production	35,386.8	34,702.8	34,480.7

Source(s): Company Accounting Records

SAN GABRIEL VALLEY WATER COMPANY
Fontana Water Company
Purchased Water & Pumping Assessments

	Test Year 2026-2027		
	Quantity Basis (AF)	Unit Cost	Total Cost / Assessment
Chino Basin Wells			
Replenishment Assessment	(0.0)	$920.00	($0)
Administrative Assessment	8,335.5	$42.39	$353,342
OBMP Assessment	8,335.5	$55.08	$459,119
Appropriative Pool & 85/15 Assess.	8,335.5	$15.74	$131,201
Desalter Replenishment Obligation	1,668.0	$650.16	$1,084,467
Land Use Conversion Assessment	834.6	$25.34	$21,149
Appropriative Rights	0.9	$0.00	$0
Leases	7,500.0	$575.28	$4,314,600
Subtotal - Chino Basin Wells	8,335.5		$6,363,878
Lytle Creek Surface & Groundwater (SBBA)			
FWC Share	6,984.9	$0.00	$0
Cucamonga Valley Water District Share Purchased	3,943.1	$650.16	$2,563,646
SBBA Assessment	11,266.0	$0.00	$0
Subtotal - Lytle Creek	11,266.0		$2,563,646
Rialto & No-Man's Basin Wells			
FWC Share	3,281.0	$0.00	$0
Cucamonga Valley Water District Share Purchased	2,011.0	$650.16	$1,307,446
Leases and Assessment(s)	0.0	$0.00	$0
Subtotal - Rialto & No-Man's Basin Wells	5,292.0		$1,307,446
Other Sources of Supply			
SWP Purchases - Inland Empire Utilities Agency (IEUA)	6,140.5	$903.00	$5,544,833
SWP Purchases - SBVMWD	2,900.0	$517.39	$1,500,431
SWP Purchases - SBVMWD (CEMEX)	750.0	$125.80	$94,350
CVWD Interconnection	0.0	$515.00	$0
Recycled Water	702.2	$465.00	$326,517
Subtotal - Other Sources	10,492.6		$7,466,131
Other Charges			
IEUA Meter Equivalent Unit (MEU) Rate (per MEU)	93,173.0	$13.68	$1,274,607
IEUA Readiness to Serve Charge (RTS) (per month)		$68,798.36	$825,580
IEUA Monthly Capacity Charge (per month)		$16,519.94	$198,239
Water Stock Assessments (per share)	6,060.1	$392.00	$2,375,559
Recycled Water Fixed Cost Recovery Charge (per month)		$10,793.95	$129,527
Subtotal - Other Charges			$4,803,513
Totals - All Sources	35,386.1		$22,504,613
Unit Cost Per Acre-Foot			$635.97

Source(s): Company Accounting Records,
Ex. SG-9 (Fealy)

Supporting Work Paper(s): RV1

TABLE 12A
Fontana Water Company Division
Present and Adopted Rates

Rate Schedule: FO-1 (General Metered Service)
Applicability: Applicable to all metered service, except for those Residential customers required to be servied under Schedule FO-1C.
Territory: Portions of Fontana, Rancho Cucamonga, Rialto, and vicinity, San Bernardino County.

	Present	Adopted		
	Eff. 1/1/2025	Test Year	Escalation Year	
Rates	Per AL 614	2026-2027	2027-2028	2028-2029
Quantity Rates:				
For all water delivered, per 100 cu. ft. (Ccf):	$4.8615	$5.1653	$5.4016	$5.5975
Service Charges (Per Meter Per Month):				
⅝ x ¾-inch meter	$21.68	$24.01	$24.45	$25.01
¾-inch meter	$32.51	$36.02	$36.68	$37.52
1-inch meter	$54.20	$60.05	$61.15	$62.55
1½-inch meter	$108.38	$120.06	$122.27	$125.07
2-inch meter	$173.42	$192.10	$195.64	$200.11
3-inch meter	$325.14	$360.19	$366.82	$375.20
4-inch meter	$541.93	$600.32	$611.37	$625.34
6-inch meter	$1,083.84	$1,200.63	$1,222.74	$1,250.68
8-inch meter	$1,734.14	$1,921.01	$1,956.39	$2,001.08
10-inch meter	$2,492.82	$2,761.46	$2,812.31	$2,876.56
12-inch meter	$3,576.67	$3,962.09	$4,035.05	$4,127.24
2 2-inch meter	$346.83	$384.20	$391.28	$400.22
3 2-inch meter	$520.24	$576.30	$586.92	$600.33
4 2-inch meter	$693.66	$768.41	$782.56	$800.43
2 3-inch meter	$650.31	$720.38	$733.65	$750.41
2 4-inch meter	$1,083.84	$1,200.63	$1,222.74	$1,250.68

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

Special Conditions

1. All bills are subject to the reimbursement fee set forth on Schedule No. AA-UF.
2. All bills are subject to the applicable surcharges and surcredits set forth on Schedule No. FO-AS.

Source(s): Tariff Schedule FO-1
Supporting Work Paper(s): RD1

TABLE 12B
Fontana Water Company Division
Present and Adopted Rates

Rate Schedule: FO-1C (General Metered Service - Conservation Rates)
Applicability: Applicable to all metered Residential customers, excluding apartments, trailer parks, and any other facility in which Residential customers receive service through a master meter.
Territory: Portions of Fontana, Rancho Cucamonga, Rialto, and vicinity, San Bernardino County.

	Present	Adopted		
	Eff. 1/1/2025	Test Year	Escalation Year	
Rates	Per AL 614	2026-2027	2027-2028	2028-2029
Quantity Rates:				
For the first 12 hundred cu. ft. (Ccf) delivered:	$4.5048			
For the next 12 Ccf delivered	$5.1580			
For all Ccf greater than 24 Ccf	$6.6610			
For the first 11 Ccf delivered		$4.7852		
For the next 13 Ccf delivered		$5.5028		
For all Ccf greater than 24 Ccf		$7.1536		
For the first 11 Ccf delivered			$5.0041	
For the next 13 Ccf delivered			$5.7545	
For all Ccf greater than 24 Ccf			$7.4809	
For the first 11 Ccf delivered				$5.1856
For the next 13 Ccf delivered				$5.9632
For all Ccf greater than 24 Ccf				$7.7522
Service Charges (Per Meter Per Month):				
⅝ x ¾-inch meter	$21.68	$24.01	$24.45	$25.01
¾-inch meter	$32.51	$36.02	$36.68	$37.52
1-inch meter	$54.20	$60.05	$61.15	$62.55
1½-inch meter	$108.38	$120.06	$122.27	$125.07
2-inch meter	$173.42	$192.10	$195.64	$200.11
3-inch meter	$325.14	$360.19	$366.82	$375.20

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

Special Conditions
1. All bills are subject to the reimbursement fee set forth on Schedule No. AA-UF.
2. All bills are subject to the applicable surcharges and surcredits set forth in Schedule No. FO-AS.

Source(s): Tariff Schedule FO-1C
Supporting Work Paper(s): RD1

TABLE 12C
Fontana Water Company Division
Present and Adopted Rates

Rate Schedule: FO-4 (Private Fire Service)
Applicability: Applicable to water service furnished to private fire systems and to private fire hydrants.
Territory: Portions of Fontana, Rancho Cucamonga, Rialto and vicinity, San Bernardino County.

	Present	Adopted		
	Eff. 1/1/2025	Test Year	Escalation Year	
Rate	Per AL 614	2026-2027	2027-2028	2028-2029
For each inch of diameter of service connection:	$14.53	$16.09	$16.39	$16.76

Special Conditions

1. The customer will pay, without refund, the entire cost of the private fire service facilities.
2. The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property and subject to the control of the utility, with the right to alter, repair, replace and the right to remove upon discontinuance of service.
3. The minimum diameter for the private fire service connection will be 4 inches. The maximum diameter shall not be larger than the diameter of the water main to which the private fire service facilities are attached unless said main is circulating, in which case with the approval of the utility the maximum diameter may be alrger by not more than 2 inches than the diameter of said circulating main.
4. If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.
5. The private fire service facilities will include a detector check valve or other similar devise acceptable to the utilitiy which will indicate the use of water. The facilities may be located within the customer's premises or within public right of way adjacent thereto. Where located within the premises, the utility and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities. In the event the installation is solely a private fire hydrant facility, the requirement for a detector check valve or other similar device may be waived..
6. No structure shall be built over the private fire service facilities and the customer shall maintain and safeguard the area occupied by the private fire service facilities from traffic and other hazardous conditions. The customer will be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.
7. Subject to the approval of the utility, any change in the location or construction of the private fire service facilities as may be requested by public authority or the customer will be made by the utility following payment to the utility of the entire cost of such change.
8. The customer's installation must be such as to separate effectively the private fire service facilities from that of the customer's regular domestic water service. Any unathorized use of water from the private fire service facilities will be charged for at the applicable tariff rates and may be grounds for the utility's discontinuing private fire service without liability to the utility.
9. There shall be no cross connection between the systems supplied by water through the utility's private fire service facilities and any other source of supply without the specific approval of the utility. The specific approval, if given, will at least require at the customer's expense, a special double check valve installation or other backflow prevention device acceptable to the utility. Any unauthorized cross connection may be grounds for immediately discontinuing private fire service without liability to the utility.
10. The utility will supply only such water at such pressure as may be available from time to time as a result of its operation of the system. The customer shall indemnify the utility and save it harmless against any and all claims arising out of service under this schedule and shall furhter agree to make no claims against the utility for any loss or damage resulting from service under this schedule. Section 774 of the Public Utilities Code limits the liability of the utility resulting from a claim regarding adequacy of pressure or supply for fire protection service.
11. The customer shall be responsible for the periodic testing of any backflow prevention devices as required by public authority or the utility. Any repair or replacement of such devices or of any other facilities installed to provide private fire service shall be done at the customer's expense. Any refusal to comply with the above requirements may be grounds for the utility's discontinuing private fire service without liability to the utility.
12. All bills are subject to the reimbursement fee set forth on Schedule No. AA-UF.

Source(s): Tariff Schedule FO-4
Supporting Work Paper(s): RD1

TABLE 12D
Fontana Water Company Division
Present and Adopted Rates

Rate Schedule: FO-6 (Recycled Water Metered Service)
Applicability: Applicable to all recycled water metered service.
Territory: Portions of Fontana, Rancho Cucamonga, Rialto, and vicinity, San Bernardino County.

	Present	Adopted		
	Eff. 1/1/2025	Test Year	Escalation Year	
Rates	Per AL 614	2026-2027	2027-2028	2028-2029
Quantity Rates:				
For all water delivered, per 100 cu. ft. (Ccf):	$3.6460	$3.8740	$4.0512	$4.1981
Service Charges (Per Meter Per Month):				
⅝ x ¾-inch meter	$21.68	$24.01	$24.45	$25.01
¾-inch meter	$32.51	$36.02	$36.68	$37.52
1-inch meter	$54.20	$60.05	$61.15	$62.55
1½-inch meter	$108.38	$120.06	$122.27	$125.07
2-inch meter	$173.42	$192.10	$195.64	$200.11
3-inch meter	$325.14	$360.19	$366.82	$375.20
4-inch meter	$541.93	$600.32	$611.37	$625.34
6-inch meter	$1,083.84	$1,200.63	$1,222.74	$1,250.68
8-inch meter	$1,734.14	$1,921.01	$1,956.39	$2,001.08
10-inch meter	$2,492.82	$2,761.46	$2,812.31	$2,876.56
12-inch meter	$3,576.67	$3,962.09	$4,035.05	$4,127.24
2 2-inch meter	$346.83	$384.20	$391.28	$400.22
3 2-inch meter	$520.24	$576.30	$586.92	$600.33
4 2-inch meter	$693.66	$768.41	$782.56	$800.43
2 3-inch meter	$650.31	$720.38	$733.65	$750.41
2 4-inch meter	$1,083.84	$1,200.63	$1,222.74	$1,250.68

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for reclaimed water used computed at the Quantity Rates.

Special Conditions

1. The Quantity Rate is set at 75% of the Quantity Rate of Schedule FO-1.
2. The customer is responsible for compliance with all local, state, and federal rules and regulations that apply to the use of recycled water on the customer's premises.
3. The utility will supply only such recycled water at such pressure as may be available from time to time from the recycled water system. The customer shall indemnify the utility and save it harmless against any and all claims arising out of service under this schedule and shall further agree to make no claims against the utility for any loss or damage resulting from service under this schedule.
4. All bills are subject to the reimbursement fee set forth on Schedule No. AA-UF.
5. All bills are subject to the applicable surcharges and surcredits set forth on Schedule No. FO-AS.

Source(s): Tariff Schedule FO-6
Supporting Work Paper(s): RD1

TABLE 12E
Fontana Water Company Division
Present and Adopted Rates

Rate Schedule: FO-9 (Construction Service)
Applicability: Applicable to temporary water service furnished for construction purposes and for water delivered to tank trucks from fire hydrants or other outlets.
Territory: Portions of Fontana, Rancho Cucamonga, Rialto and vicinity, San Bernardino County.

Present Rates Effective 1/1/2025 Per AL 614

Service under this rate schedule shall be billed at the rates listed on Schedule FO-1, General Metered Service (including surcharges and surcredits).

Adopted Rates Effective July 1, 2026:

Service under this rate schedule shall be billed at the rates listed on Schedule FO-1, General Metered Service (including surcharges and surcredits).

Adopted Rates Effective July 1, 2027:

Service under this rate schedule shall be billed at the rates listed on Schedule FO-1, General Metered Service (including surcharges and surcredits).

Adopted Rates Effective July 1, 2028:

Service under this rate schedule shall be billed at the rates listed on Schedule FO-1, General Metered Service (including surcharges and surcredits).

Special Conditions
1. An applicant wishing to obtain water deliveries under this schedule must first obtain a written permit from the utility.
2. Where water is to be obtained from a public fire hydrant, a permit must be obtained from the fire protection district or other public agency having jurisdiction.
3. For other temporary uses the quantity of water used shall be estimated or metered by the utility. Charges for such water shall be at the quantity rate for General Metered Service applicable to the tariff area within which the water is delivered.
4. An applicant for service under this schedule must pay the utility in advance the net cost of installing and removing any facilities necessary to provide such service.
5. If water is taken from a fire hydrant or other outlet without written permission from the utility, the utility shall estimate the amount taken and render a bill under this schedule. The bill may include the cost of removing any facilities or repairing any damage connected with such unauthorized use.
6. An applicant using a fire hydrant must use a gate wye assembly approved by the fire department and must operate the fire hydrant using an appropriate spanner wrench. Any repairs to the fire hydrant resulting from the use of unapproved attachments, improper wrenches, or otherwise shall be paid for by the applicant.
7. All bills are subject to the reimbursement fee set forth in Schedule No. AA-UF.

Source(s): Tariff Schedule FO-9
Supporting Work Paper(s): RD1

TABLE 12F
Fontana Water Company Division
Present and Adopted Rates

Rate Schedule: FO-CAP (Customer Assistance Program)
Applicability: Applicable to residential domestic service to CAP households with a 1-inch or smaller meter, where the customer meets all the Special Conditions of this rate schedule.
Territory: Portions of Fontana, Rancho Cucamonga, Rialto, and vicinity, San Bernardino County.

	Present Eff. 1/1/2025 AL 614	Adopted Test Year 2026-2027	Adopted Escalation Year 2027-2028	Adopted Escalation Year 2028-2029	Per
Rates: Same as provided under Schedule FO-1 or FO-1C, but reduced by a monthly discount of:	$10.35	$12.00	$12.00	$12.00	

Special Conditions:

1. CAP Household: A CAP Household is a household where the total gross income from all sources is less than shown on the table below based on the number of persons in the household. Total gross income shall include income from all sources, both taxable and non-taxable. Persons who are claimed as dependent on another person's income tax return are not eligible for this program.

No. of Persons in Household	Total Gross Annual Income
1	(amount determined annually by CPUC)
2	(amount determined annually by CPUC)
3	(amount determined annually by CPUC)
4	(amount determined annually by CPUC)
5	(amount determined annually by CPUC)
6	(amount determined annually by CPUC)
7	(amount determined annually by CPUC)
8	(amount determined annually by CPUC)

For households with more than eight persons, add [amount determined annually by CPUC] annually for each additional person residing in the household.

2. Application and Eligibility Declaration: An application and eligibility declaration on a form authorized by the Commission is required for each request for service under this schedule. Renewal of a customer's eligibility declaration will be required every two years and may be required on an annual basis. Customers are only eligible to receive service under this rate schedule at one residential location at any one time, and the rate applies only to the customer's permanent primary residence. The schedule is not applicable where, in the opinion of the Utility, either the accomodation or the occupancy is transitory.
3. Commencement of Rate: Eligible customers shall be billed on this schedule commencing no later than one billing period after receipt and approval of the customer's applicability by the Utility.
4. Verification: Information provided by the applicant is subject to verification by the Utility. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Utility, upon the request of the Utility, shall result in removal from this rate schedule.
5. Notice from Customer: It is the customer's responsibility to notify the Utility if there is a change in the customer's eligibility status.
6. Customers may be re-billed for periods of ineligibility under the applicable rate schedule.
7. All bills are subject to the reimbursement fee set forth on Schedule No. AA-UF.
8. All bills are subject to the applicable surcharges and surcredits set forth on Schedule No. FO-AS.

Source(s): Tariff Schedule CARW
Supporting Work Paper(s): RD1

TABLE 12G
Fontana Water Company Division
Present and Adopted Rates

Rate Schedule: FO-FF (Facilities Fees)
Applicability: Applicable to all applicants for installation of service connections to serve new customers and private fire service connections under Rule 15, Rule 16, and other tariff provisions. Applicable to all applicants for service from the Utility in the territory served for premises not previously connected to its distribution mains, for additional service connections service connections to existing premises, and for increases in the size of meters and private fire to existing premises at the customer's request.
Territory: The schedule is applicable within the entire territory served by the Fontana Water Company division of the Utility.

	Present		Adopted					
					Escalation Year			
	Eff. 8/19/20 Per AL 552-A		Test Year 2026-2027		2027-2028		2028-2029	
Rates	Fire Service	All Others	Fire Services	All Others	Fire Services	All Others	Fire Services	All Others
Facilities Fees for each Meter or Private Fire Service Connection:								
For ⅝ x ¾-inch	$5,000	$8,000	$5,000	$8,000	$5,000	$8,000	$5,000	$8,000
For ¾-inch	$5,000	$9,000	$5,000	$9,000	$5,000	$9,000	$5,000	$9,000
For 1-inch	$6,650	$12,000	$6,650	$12,000	$6,650	$12,000	$6,650	$12,000
For 1½-inch	$10,000	$24,000	$10,000	$24,000	$10,000	$24,000	$10,000	$24,000
For 2-inch	$13,350	$33,000	$13,350	$33,000	$13,350	$33,000	$13,350	$33,000
For 3-inch	$20,000	$54,000	$20,000	$54,000	$20,000	$54,000	$20,000	$54,000
For 4-inch	$26,650	$84,000	$26,650	$84,000	$26,650	$84,000	$26,650	$84,000
For 6-inch	$40,000	$159,000	$40,000	$159,000	$40,000	$159,000	$40,000	$159,000
For 8-inch	$53,350	$249,000	$53,350	$249,000	$53,350	$249,000	$53,350	$249,000
For 10-inch	$66,650	$354,000	$66,650	$354,000	$66,650	$354,000	$66,650	$354,000
For 12-inch	$80,000	$504,000	$80,000	$504,000	$80,000	$504,000	$80,000	$504,000

Special Conditions:
1. Facilities Fees are payable in addition to and do not limit any charges that may be applicable under Rule 15, Rule 16, and other tariff provisions.
2. These fees are not subject to the Public Utilities Commission Reimbursement Fee surcharge in Schedule UF.
3. Facilities Fees shall only be used for the repair and replacement of existing infrastructure or the installation of new infrastructure and shall not be used for the cost of the service connection or the meter.
4. An estimate of the Facilities Fees shall be included in any deposit required of the applicant under Rules 15 and 16, or otherwise. The tariff sheet in effect at the time the statement of actual construction costs is provided to the applicant under Rules 15 or 16, or otherwise, shall determine the applicable amount of the Facilities Fees.
5. The Facilities Fee applicable for increases in the size of existing meters or the diameter of private fire service connections shall be computed as the difference between the Facilities Fee aplicable to the existing meter size or private fire service connection size and the larger meter size or private fire service connection size requested by the customer.
6. Facilities Fees are based on meter size, except for private fire service connections, for which the Facilities Fees are based on the diameter of the private fire service connection.

Source(s): Tariff Schedule FO-FF
Supporting Work Paper(s): RD1