

Bakman Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance 6/30/14	Balance 12/31/14	Balance 6/30/15	Balance 12/31/15	Balance 6/30/16	Balance 12/31/16	Balance 6/30/17	Balance 12/31/17	Balance 6/30/18	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
<b>BAKMAN WATER COMPANY</b> Total number of connections per 2017 Annual Report is 2,532														
1, 2, 4	Purchased Power BA**	Tracks power related costs		\$ 265,589	\$ 376,163	\$ 338,914	\$ 359,914	\$ 295,230	\$ 307,949	\$ 244,092	\$ 260,969	\$ 227,518	2015	Due to an undercollection in the Balancing Account, a surcharge of \$4.35 per customer per month has been added to the bills for 36 months (Advice Letter No. 76-A, effective April 17, 2015).
1, 4	Purchased Water BA*	Tracks water related costs	Resolution W-4467, April 22, 2004	\$ 2,700	\$ -	\$ 2,700	\$ 26,616	\$ 41,659	\$ 65,720	\$ 80,861	\$ 108,898	\$ 126,689	2004	For in-lieu groundwater recharge through an Agreement with the Fresno Irrigation District, paid in two annual installments. See note below.
	Pump Tax BA	Tracks pump tax related costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2004	NA.
	Payroll BA	Tracks payroll related costs		\$ 907,136	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2004	Bakman is now a Class B Utility.
	Payroll Taxes BA	Tracks payroll taxes related costs		\$ 62,592	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2004	Bakman is now a Class B Utility.
	Contract Labor BA	Tracks contract labor related costs		\$ (71,970)	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2004	Bakman is now a Class B Utility.
4	Water Quality BA	Tracks water quality related costs	Resolution W-4698, July 31, 2008	\$ 60,690	\$ 66,516	\$ 74,052	\$ 80,028	\$ 87,268	\$ 91,281	\$ 96,257	\$ 100,347	\$ 114,826	2008	NA.
4	California Department of Public Health User Fees BA	Tracks Department Health user fees	Resolution W-4698	\$ 35,131	\$ 40,223	\$ 43,589	\$ 54,478	\$ 57,405	\$ 61,528	\$ 65,896	\$ 70,806	\$ 70,806	2008	Pertains to fees that are billed under Section 4019.10 of the California Health and Safety Code, now fees are levied by the State Water Resources Control Board

\* In June of 2015, Bakman completed a contract with the Fresno Irrigation District (FID) to purchase surface water for an in-lieu groundwater recharge program. Agreement provides for delivery of water supplies by FID, assigned to BWC through Landowner Assessments.

\*\* The surcharge for undercollection in the Purchased Power Balancing Account was for 36 months, thus the surcharge is no longer being collected.

2018 ADDITIONAL DATA REQUEST (MATCH NUMBERS TO 1ST COLUMN)

- (1) Balancing accounts with a quarter-end balance with more than a 10% differential from authorized revenue requirement.
- (2) Balancing accounts with an authorized revenue amount that is in the top 25% of all balancing accounts.
- (3) Balancing accounts that have experienced volatile fluctuations in quarterly balances over time.
- (4) Balancing accounts that have not been reviewed in the previous three years.

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